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City of
MANCHESTER

New Hampshire



ANNUAL REPORT

For the Years

1946 and 1947

NEW HAMPSHIRE
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TWENTY-SEVENTH
ANNUAL REPORT
of the
CITY OF MANCHESTER
NEW HAMPSHIRE



For the Fiscal Year Ending December 31, 1947

MANCHESTER CITY GOVERNMENT

1947

Mayor

JOSAPHAT T. BENOIT Office, City Hall
Chosen at election in November, 1945. Salary, \$5,000 per annum.

Mayor's Secretary

Madeline A. Gladu Office, City Hall
Appointed by the Mayor. Salary, \$2,130 per annum.

Aldermen

Ward 1. Robert S. Perkins
Ward 2. David F. Lindahl
Ward 3. Thomas J. Enright
Ward 4. John J. Hartnett
Ward 5. George T. Healy
Ward 6. William J. Booth
Ward 7. Peter R. Poirier
Ward 8. Armand H. LeMarier
Ward 9. James E. Hannon
Ward 10. Louis J. Head
Ward 11. Elmer D. Roukey
Ward 12. Edward T. Martel
Ward 13. Bruno Therrien
Ward 14. Roger J. Crowley

*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen LeMarier, Crowley, Lindahl.
 Bills on Second Reading—Aldermen Hartnett, Poirier, Lindahl.
 Cemeteries—Aldermen Perkins, Lindahl, Enright, Hannon, LeMarier.
 City Planning—Aldermen Crowley, Hartnett, Martel.
 Claims—Aldermen Roukey, Healy, Therrien.
 Enrollment—Aldermen Healy, Martel, Lindahl.
 Finance—The Mayor, Aldermen Perkins, Hartnett, Booth, Poirier, Head, Therrien, Crowley.
 Lands and Buildings—Aldermen Martel, LeMarier, Booth.
 Licenses—Aldermen Hartnett, Hannon, Martel.
 Lighting Streets—Aldermen Poirier, Healy, Crowley.
 Streets and Sewers—Aldermen Hannon, Head, LeMarier.
 Board of Recreation—Aldermen Poirier, Hannon.
 Minor Offices—Aldermen Roukey, Enright, Therrien.
 Radio—Aldermen Enright, Head, Roukey.
 Special Tax Committee—Aldermen Booth, Roukey, Healy.

* First named Chairman.

Finance Commission

Joseph H. Laflamme Term expires January, 1948
 Leon H. Rice, Clerk Term expires January, 1949
 Charles V. Kimball, Chairman Term expires January, 1950

Appointed by Governor for a term of three years.

City Auditor

Armand E. Tetu Office, City Hall
 Appointed by the Mayor and confirmed by Board of Aldermen in
 January annually. Salary, \$3,190 per annum.

City Treasurer

James P. Bourne Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially.
Salary, \$3,300 per annum.

Collector of Taxes

J. Charles Durette Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially.
Term begins June 1. Salary, \$3,190 per annum.

Custodian of Deeded Property

J. Charles Durette Office, City Hall
Term begins June 1. Salary, \$600 per annum.

Assessors

Michael J. Healy, Chairman Term expires January, 1953
Gerard E. Croteau Term expires January, 1951
Charles W. Partridge Term expires January, 1949

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, \$3,600; Members of Board, \$3,300 per annum.

City Solicitor

*Joseph J. Betley The Central Building
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$2,050 per annum.

* Resigned. Henry P. Sullivan, successor.

City Clerk

Michael J. Quinn Office, City Hall
 Elected by the Board of Mayor and Aldermen in January biennially.
 Salary, \$3,800 per annum.

Superintendent of Public Buildings

William Cullity Office, City Hall
 Elected in the month of April by Board of Aldermen for a term of four
 years. Salary, \$3,500 per annum. Term expires April, 1951.

Registrars of Voters

Donat H. Richer, Chairman Term expires May, 1950
 Harry R. Bennett Term expires May, 1949
 Michael E. Ahern, Clerk Term expires May, 1948

Appointed by the Mayor and Confirmed by Board of Aldermen in April
 for a term of three years. Salary: Members of Board, \$400 per annum;
 Clerk of Board, \$750 per annum.

Police Commission

Allan M. Wilson, Chairman Term expires September, 1950
 John F. County, Clerk Term expires September, 1948
 Gerard A. Hamel Term expires September, 1949

Appointed by the Governor for a term of three years. Salary:
 Chairman, \$150 per annum; Members of Commission, \$100 per annum.

Chief of Police

James F. O'Neil Office at Police Station
 Appointed by Commissioners. Salary, \$6,000 per annum.

Municipal Court

Alfred J. Chretien, Justice Salary, \$3,800 per annum
 William L. Phinney, Associate Salary, \$1,800 per annum
 Appointed by Governor. Term until 70 years of age.
 Robert P. Bingham, Clerk Salary, \$1,800 per annum
 Joseph McCormack, Chief Probation Officer Salary, \$3,080 per annum
 Frank Lamarre, Probation Officer Salary, \$2,860 per annum

Appointed by Justice. Term not limited.

Fire Commissioners

Zephire Ledoux, Clerk Term expires May, 1948
 John C. Horan, Chairman Term expires May, 1950
 Arthur B. Colby Term expires May, 1949

Appointed by the Mayor and confirmed by Board of Aldermen in April
 for a term of three years. Salary: Clerk, \$150 per annum; Members of
 Commission, \$100 per annum.

Chief Engineer

*Aubrey G. Robinson Office, Central Station, Vine Street
 Elected by Board of Fire Commissioners. Salary, \$4,550 per annum.

* Resigned. G. Napoleon Guevin, successor.

Deputy Chief Engineers

| | |
|------------------------|---------------------------|
| William Gray | Salary, \$3,400 per annum |
| John H. O'Malley | Salary, \$3,500 per annum |
| Ephraim Gendron | Salary, \$3,500 per annum |

Elected by Board of Fire Commissioners.

Sealer of Weights and Measures

| | |
|--|--------------------------------------|
| C. Edward Bourassa | Office, City Scales, Franklin Street |
| Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary, \$2,750 per annum. | |

Board of Health

| | |
|--|-------------------------------|
| Jules O. Gagnon, M. D., Clerk | Term expires February 1, 1948 |
| James J. Powers, M. D., Chairman | Term expires February 1, 1949 |
| Catherine F. Lowe | Term expires February 1, 1950 |

One member appointed by the Mayor annually in the month of January for a term of three years. Salary, \$200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

| | |
|--------------------------------|---------------------------|
| Howard A. Streeter, M. D. | Salary, \$4,500 per annum |
| Appointed by Board of Health. | |

Board of Examiners of Plumbers

| | |
|-------------------------------------|------------------------------------|
| Leon H. Goulet, (Master) | Term expires January 1, 1951 |
| Hugh Taylor, (Journeyman) | Term expires January 1, 1951 |
| Raymond T. Moran, (Inspector) | Term: Until successor is appointed |

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, two Members for a term of Five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

Raymond T. Moran, Chairman

John E. Lally, Clerk

City Physician

Lucien P. Guay, M. D. Office, 176 Wilson Street

Elected by vote of the Board and Aldermen in January.

biennially. Salary, \$1,800 per annum.

Department of Highways

Joseph Dallaire Term expires January, 1948

Warren A. Bodwell, Chairman Term expires January, 1949

Philip W. Sheridan, Clerk Term expires January, 1950

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, \$250 per annum; Members of Board, \$200 per annum.

Surveyor

Romeo F. Dusseault Office, City Hall

Elected by the Commissioners of Department of Highways.

Salary, \$5,800 per annum.

Commissioner of Charities

Frank X. Carroll Office, City Hall

Elected biennially at municipal election. Salary, \$3,700 per annum.

SCHOOL DEPARTMENT

School Committee

| |
|---|
| Josaphat T. Benoit, Mayor, ex-officio, Chairman |
| Ward 1. Chester W. Jenks |
| Ward 2. Henry W. N. Bennett, M. D. |
| Ward 3. Kenneth G. Moore |
| Ward 4. James F. Berry |
| Ward 5. Charles A. Hunt |
| Ward 6. Timothy F. Landregan |
| Ward 7. Edmund J. LaBore |
| Ward 8. Leonello Breton |
| Ward 9. Lionel E. Plante |
| Ward 10. Frank L. McAllister, Vice-Chairman of the Board |
| Ward 11. Patrick J. Sullivan |
| Ward 12. Albert G. Miville |
| Ward 13. Edgar F. Geoffrion |
| Ward 14. Robert J. Jobin |

Chosen at the election in November, 1945, for a term of two years.
Salary, \$100 per annum.

J. Leo Dery Clerk of the Board
Appointed biennially by the Board. Salary, \$1,050 per annum.

Superintendent of Schools

*Austin J. Gibbons Office, 88 Lowell Street
Term expires July 1, 1950. Salary, \$7,400 per annum. \$5,400 paid by City of Manchester and \$2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

* Resigned. Austin J. McAffrey, successor.

Assistant Superintendent

Augusta M. Nichols Term expires July 1, 1948
Nominated by members of School Board and elected by State Board of Education. Salary, \$4,500 per annum. \$2,500 paid by the City of Manchester, \$2,000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Josaphat T. Benoit, Mayor, ex-officio

| | |
|---|------------------------------|
| Wilfred J. Lessard | Term expires October 1, 1950 |
| Aretas B. Carpenter | Term expires October 1, 1951 |
| Samuel P. Hunt | Term expires October 1, 1952 |
| Maurice F. Devine | Term expires October 1, 1953 |
| William J. Starr | Term expires October 1, 1954 |
| Mrs. Mary C. Manning | Term expires October 1, 1948 |
| W. Parker Straw | Term expires October 1, 1949 |
| Board of seven trustees, one of which is elected annually by Board of Mayor and Alderman and Board of Trustees for a term of seven years. | |

Librarian

| | |
|-------------------------------------|---------------------------|
| Caroline B. Clement | Salary, \$3,500 per annum |
| Elected by the Trustees of Library, | |

Water Commissioners

Josaphat T. Benoit, Mayor, ex-officio

| | |
|---|----------------------------|
| Albert J. Procourt, Chairman | Term expires January, 1950 |
| D. Frank Shea, Clerk | Term expires January, 1951 |
| Charles A. Burke | Term expires January, 1952 |
| Murray H. Towle | Term expires January, 1953 |
| Arthur H. St. Germain | Term expires January, 1943 |
| *J. Brodie Smith | Term expires January, 1949 |
| One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum. Chairman, \$400; Clerk, \$400 per annum. | |

* Deceased. Charles B. McLaughlin, successor.

Superintendent of Water Works

| | |
|--|--|
| Percy A. Shaw | Office, Old Court House, West Merrimack Street |
| Chosen by Water Commissioners annually. Salary, \$6,000 per annum. | |

Assistant Superintendent

| | |
|------------------------|---------------------------|
| James A. Sweeney | Salary, \$4,260 per annum |
|------------------------|---------------------------|

Trustees Board of Recreation and Aviation

| | |
|---------------------------------|------------------------------|
| Edward T. Flanagan, Clerk | Term expires March 1, 1948 |
| Peter R. Poirier | Term expires January 1, 1948 |
| James E. Hannon | Term expires January 1, 1948 |
| James F. O'Neil, Chairman | Term expires March 1, 1949 |
| Arthur F. Boisseau | Term expires March 1, 1950 |

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of Clerk, \$200 per annum.

City Planning Board

Josaphat T. Benoit, Mayor, ex-officio member
 John J. Hartnett, Alderman, ex-officio member
 Edward T. Martel, Alderman, ex-officio member
 Roger J. Crowley, Alderman, ex-officio member

| | |
|----------------------------------|----------------------------|
| Albina S. Martel, Clerk | Term expires April 1, 1949 |
| Joseph P. O'Brien | Term expires April 1, 1950 |
| Romeo Champagne | Term expires April 1, 1951 |
| Edward T. McShane | Term expires April 1, 1952 |
| William F. Howes, Chairman | Term expires April 1, 1953 |

Established by ordinance, December 3, 1946. Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years, Mayor and three members of the Committee on City Planning of the Board of Mayor and Aldermen to service ex-officio.

Board of Adjustment

| | |
|--------------------------------------|----------------------------|
| Joseph P. King | Term expires March 1, 1948 |
| Adrian D. Manseau, Chairman | Term expires March 1, 1949 |
| John Joseph Lacey, Clerk | Term expires March 1, 1950 |
| Arthur F. Vytal, Records Clerk | Term expires March 1, 1951 |
| Sylvester J. Foley | Term expires March 1, 1952 |

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$100 per annum. Clerk of records, \$300.

Trustees of Cemeteries

| | |
|--|----------------------------|
| Arthur E. Card | Term expires January, 1948 |
| John H. Rice | Term expires January, 1948 |
| Wilfred J. LeBlanc | Term expires January, 1949 |
| Mary C. Manning | Term expires January, 1949 |
| William D. Kanteres | Term expires January, 1950 |
| Arthur J. Sullivan | Term expires January, 1950 |
| Agnes T. Bryson | Term expires January, 1951 |
| Harold M. Worthen | Term expires January, 1951 |
| Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years. | |

Superintendent of All Cemeteries

| | |
|---|-----------------------------|
| Guy H. Erskine | Office, Pine Grove Cemetery |
| Appointed by Trustees of Cemeteries. Salary, \$3,800 per annum. | |

Trustees of Cemetery Funds

Josaphat T. Benoit, Mayor, ex-officio

| | |
|---|----------------------------|
| Norwin S. Bean, Clerk | Term expires January, 1950 |
| Harry L. Additon | Term expires January, 1955 |
| Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years. | |
| James P. Bourne | Salary, \$900 per annum |

City Weigher

| | |
|---|--------------------------------------|
| *Michael J. Fahey | Office, City Scales, Franklin Street |
| Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary, \$1,800 per annum. | |

* Deceased. Maurice J. Bresnahan, successor.

Inspector of Petroleum

Michael J. Dwyer Office, 352 Pearl Street
 Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

Peter J. Hampston, Chairman Term expires April 1, 1948
 Harold J. Phelan Term expires April 1, 1952
 Mrs. Elliot C. Lambert, Clerk Term expires April 1, 1951
 David A. Lamontagne Term expires April 1, 1950
 Joseph Brouillard Term expires April 1, 1949

One member appointed annually by the mayor in the month of March
 for a term of five years.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, \$3,600 annually.

Art Commission

Maude Briggs Knowlton, Chairman Term expires October 1, 1948
 *Fred W. Lamb, Clerk Term expires October 1, 1947
 Francoise Trudel Bourcier Term expires October 1, 1949

Appointed by the Mayor and confirmed by the Board of Aldermen in
 September for a term of three years.

* Deceased. Frank O. Spinney, successor.

Selectmen

WARD 1

Roger E. LeBlanc

James Pettigrew

J. Walker Wiggin

WARD 2

Andrew S. Fantom

William J. Gauthier

Roland R. Tessier

WARD 3

Denis Horan

James B. Reagan

Joseph A. Nerbonne

WARD 4

John R. Costello

Francis P. O'Connell

Emile Toupin

WARD 5

Stanley J. Rogala

John F. Shea

Lawrence B. Mahoney

WARD 6

John D. Ainger

Edward J. Harlan

Walter S. Peltak

WARD 7

John M. Fitzgerald

Joseph C. Gaumont

Charles J. LeClerc

WARD 8

Edward Champagne

Michel A. Cote

William T. Mara, Jr.

WARD 9

Leo O. Boisvert

George Duhamel, Jr.

Michael J. Fahey

WARD 10

J. Russell Maes

Frank A. Smith

George I. Van Vliet

WARD 11

Joseph P. Lyons

Harry A. Wade

George H. Lambert

WARD 12

Hilarion Plaisance

Everett T. Provencher

Raoul J. Lalumiere

WARD 13

Rolland L. Chapdelaine

Arthur E. Thibodeau

Lucien N. Paquette

Kalil Attalla

WARD 14

Harry J. Moran

Willibert Gamache

Moderators

- Ward 1. Ralph E. Langdell
- Ward 2. Charles H. Barnard
- Ward 3. Thomas E. Sheehan
- Ward 4. Walter J. Burke
- Ward 5. Jeremiah B. Healy
- Ward 6. William F. Barrett
- Ward 7. Harold T. Laughlin
- Ward 8. Walter J. Labore
- Ward 9. Edward W. Morris
- Ward 10. Gordon M. Broadhead
- Ward 11. Hubert T. Carroll
- Ward 12. Emile L. Poirer
- Ward 13. Robert Allard
- Ward 14. Michael P. Wedick

Salary, \$15 for each election or primary.

Ward Clerks

- Ward 1. John W. Leeman
- Ward 2. Wilfred LaChance
- Ward 3. John E. Lally
- Ward 4. John R. Cummings
- Ward 5. Thomas E. Linehan
- Ward 6. John J. Bresnahan
- Ward 7. Francis J. Heroux
- Ward 8. Adelard J. Pelissier
- Ward 9. Ernest J. Gladu
- Ward 10. Thomas Parkinson, Jr.
- Ward 11. Harry A. Wade
- Ward 12. Ernest G. April
- Ward 13. Paul H. Daniel
- Ward 14. Charles W. Knee

Salary, \$95.00 per term.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

| BRIDGES | | | | Totals | |
|---|-------|-----------|-----------|----------------|--|
| | Lands | Buildings | Equipment | Total | |
| Amoskeag Falls Bridge | | | | \$150,000.00 | |
| Collas Brook Bridge | | | | 7,000.00 | |
| Elm Street Bridge | | | | 50,000.00 | |
| Goffs Falls Bridge, Brown Avenue | | | | 3,500.00 | |
| Granite Street Bridge | | | | 200,000.00 | |
| Granite Street Bridge, end of Parker Street | | | | 6,000.00 | |
| Kelley Street Bridge | | | | 115,000.00 | |
| Notre Dame Bridge | | | | 800,000.00 | |
| Print Works Bridge | | | | 15,000.00 | |
| Proctor Avenue Bridge, Granite Street | | | | 4,000.00 | |
| Queen City Bridge | | | | 900,000.00 | |
| Second Street Bridge | | | | 60,000.00 | |
| South Main Street Bridge | | | | 40,000.00 | |
| Totals | | | | \$2,350,500.00 | |

| CITY CEMETERIES | | | | Totals | |
|--|--------------|--------------|-------------|--------------|--|
| | Lands | Buildings | Equipment | Total | |
| Amoskeag Cemetery, Goffstown Road ..... | ..... | ..... | ..... | \$1,100.00 | |
| Brown Avenue Cemetery | \$1,100.00 | ..... | ..... | 200.00 | |
| Huse Cemetery, Mammoth Road | 200.00 | ..... | ..... | 870.00 | |
| Huse Cemetery, Young-Sunnyside | 1,000.00 | ..... | ..... | 1,000.00 | |
| Merrill Cemetery, Huse Road | 200.00 | ..... | ..... | 200.00 | |
| Pine Grove Cemetery, Brown Avenue | 444,760.00 | \$83,890.00 | ..... | 528,650.00 | |
| Piscataquog Cemetery, Milford-Bowman Streets | 7,500.00 | ..... | ..... | 7,500.00 | |
| Squoag Cemetery, Bowman Street | 850.00 | ..... | ..... | 850.00 | |
| Stowell Cemetery, Bodwell Road | 7,975.00 | ..... | ..... | 7,975.00 | |
| Valley Cemetery, Pine Street | 230,000.00 | 20,000.00 | ..... | 250,000.00 | |
| Equipment and Supplies ..... | ..... | ..... | \$23,683.62 | 23,683.62 | |
| Totals | \$694,455.00 | \$103,800.00 | \$23,683.62 | \$822,028.62 | |

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

| FIRE STATIONS | Lands | Buildings | Equipment | Total |
|---|-------------|--------------|--------------|--------------|
| Candia Road, Hose House ..... | ..... | \$800.00 | ..... | \$800.00 |
| Central Station, Vine Street | \$23,250.00 | 140,000.00 | \$73,067.00 | 238,317.00 |
| Lake Avenue Engine House | 3,500.00 | 32,000.00 | 25,700.00 | 61,200.00 |
| Main Street Engine House | 4,500.00 | 32,000.00 | 12,930.00 | 49,430.00 |
| Mammoth Road Hose House, (not used) | 2,850.00 | 1,250.00 | ..... | 4,100.00 |
| Nashua-Maple Streets Hose House | 2,590.00 | 8,500.00 | 12,500.00 | 23,590.00 |
| Rimmon Street Engine House | 1,200.00 | 28,800.00 | 22,755.00 | 52,755.00 |
| Riverside Hose, Front Street ..... | ..... | 400.00 | ..... | 400.00 |
| Somerville Street Engine House | 1,200.00 | 30,800.00 | 28,751.00 | 60,751.00 |
| South Elm Street Engine House | 880.00 | 6,100.00 | 12,150.00 | 19,130.00 |
| South Main Street Engine House | 1,200.00 | 30,000.00 | 10,322.00 | 41,522.00 |
| Webster Street Engine House | 2,650.00 | 30,000.00 | 22,845.00 | 55,495.00 |
| Weston Street Engine House | 1,500.00 | 23,000.00 | 11,515.00 | 36,015.00 |
| Weston Street Drill Tower ..... | ..... | 5,000.00 | 500.00 | 5,500.00 |
| Fire Alarm Telegraph ..... | ..... | ..... | 126,684.00 | 126,684.00 |
| Massabesic Volunteer Co. .... | ..... | ..... | 1,380.00 | 1,380.00 |
| Totals | \$47,320.00 | \$368,650.00 | \$361,099.00 | \$777,069.00 |

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

| SCHOOLS | | | | | Totals |
|--|--------------|----------------|--------------|--------------|----------------|
| | Lands | Buildings | Books | Equipment | |
| Administration Building, Lowell-Chestnut Streets | \$10,000.00 | \$20,000.00 | ..... | \$7,905.00 | \$37,905.00 |
| Amoskag School, Front Street | 900.00 | 20,000.00 | \$2,085.00 | 1,078.00 | 24,063.00 |
| Ash Street School, Bridge-Maple Streets | 21,800.00 | 57,000.00 | 3,750.00 | 4,055.00 | 86,605.00 |
| Bakersville School, Elm-Queen City Avenue | 9,000.00 | 100,000.00 | 4,542.00 | 5,495.00 | 119,037.00 |
| Brown School, Amory-Alsace Streets | 7,800.00 | 52,000.00 | 3,411.00 | 2,453.00 | 65,666.00 |
| Central High School, Concord-Beech Streets | 29,700.00 | 32,300.00 | 56,966.00 | 50,000.00 | 436,966.00 |
| Chandler School, Concord-Ashland Streets | 5,540.00 | 50,000.00 | 4,045.00 | 2,187.00 | 61,772.00 |
| Corey Manual Training School, 250 Concord Street | 1,125.00 | 9,875.00 | ..... | ..... | 12,000.00 |
| Crystal Lake School, Bodwell-Corning Roads | 100.00 | 1,550.00 | ..... | ..... | 1,650.00 |
| Franklin Street School, Franklin Street | 24,000.00 | 273,800.00 | 4,241.00 | 8,560.00 | 310,601.00 |
| Goffa Falls School, Brown Avenue | 2,000.00 | 28,000.00 | 1,176.00 | 1,123.00 | 32,299.00 |
| Highland School, Titus Avenue | 4,400.00 | 59,200.00 | 4,700.00 | 5,158.00 | 73,458.00 |
| Harvey District School, South Willow Street | 100.00 | 12,000.00 | 825.00 | 594.00 | 13,519.00 |
| Hillsdale School, Jewett-Hayward Streets | 3,915.00 | 70,000.00 | 3,338.00 | 2,508.00 | 79,961.00 |
| Lincoln Street School, Merrimack-Lincoln Streets | 20,000.00 | 57,000.00 | 4,417.00 | 3,244.00 | 84,661.00 |
| Maynard School, Merrimack-Union Streets | 9,000.00 | 75,000.00 | 3,223.00 | 3,803.00 | 91,328.00 |
| Parker School, South Main Street | 6,000.00 | 40,000.00 | 2,850.00 | 3,280.00 | 52,130.00 |
| Pearl Street School, Pearl Street | 4,260.00 | 25,000.00 | 1,617.00 | 1,666.00 | 32,543.00 |
| Practical Arts High School, Concord Street | 32,780.00 | 948,000.00 | ..... | ..... | 980,780.00 |
| Rimmon School, Dubuque-Amory Streets | 4,150.00 | 35,000.00 | ..... | ..... | 39,150.00 |
| Spring Street School, Spring Street | 11,550.00 | 25,000.00 | ..... | ..... | 36,550.00 |
| Stark District School, River Road | 500.00 | 1,800.00 | ..... | ..... | 2,300.00 |
| Straw School, Chestnut Street | 16,200.00 | 45,000.00 | 3,392.00 | 3,136.00 | 67,728.00 |
| Varney School, Bowman-Varney Streets | 8,560.00 | 50,000.00 | 3,957.00 | 3,807.00 | 66,324.00 |
| Webster Mills School, Island Pond Road | 100.00 | 700.00 | ..... | ..... | 800.00 |
| Webster School, (new) Elm-Bennington-Hay Streets | 15,000.00 | 185,000.00 | ..... | ..... | 218,630.00 |
| Webster Street School, Webster-Chestnut Streets | 16,710.00 | 57,000.00 | ..... | ..... | 73,710.00 |
| West Side High and ..... | ..... | ..... | ..... | ..... | ..... |
| West Side High School, Conant-Main Streets ..... | ..... | 583,320.00 | 17,600.00 | 16,106.00 | 638,342.00 |
| Weston School, Hanover Street | 16,680.00 | 25,890.00 | 2,321.00 | 2,315.00 | 25,890.00 |
| Wilson School, Wilson-Auburn Streets | 3,500.00 | 55,000.00 | 1,673.00 | 1,225.00 | 61,398.00 |
| Youngsville School, Candia Road | 8,320.00 | 92,000.00 | 4,779.00 | 3,528.00 | 108,627.00 |
| Younghouse and Janitors' Supplies | 2,000.00 | 53,000.00 | 2,262.00 | 4,165.00 | 61,427.00 |
| Household Economics ..... | ..... | ..... | 150.00 | 7,900.00 | 8,050.00 |
| Manual Training Equipment ..... | ..... | ..... | ..... | 18,450.00 | 18,450.00 |
| Totals | \$322,580.00 | \$3,401,545.00 | \$143,792.00 | \$225,154.00 | \$4,093,071.00 |

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

| | PUBLIC BUILDINGS | | | Equipment and Supplies | Total |
|--|------------------|----------------|--|------------------------------|----------------|
| | Lands | Buildings | | | |
| Carpenter Memorial Library | \$71,400.00 | \$328,600.00 | | \$461,441.75 | \$861,441.75 |
| Isolation Hospital | 16,000.00 | 121,000.00 | | 13,390.10 | 150,390.10 |
| Golf Course | 132,200.00 | 12,000.00 | | 7,379.75 | 151,579.75 |
| City Hall | 350,000.00 | 110,000.00 |  | ..... | 460,000.00 |
| Mayor ..... | ..... | ..... |  | 1,451.46 | 1,451.46 |
| Aldermen ..... | ..... | ..... |  | 650.00 | 650.00 |
| Auditor ..... | ..... | ..... |  | 3,591.00 | 3,591.00 |
| Treasurer ..... | ..... | ..... |  | 1,697.00 | 1,697.00 |
| Parking Meters ..... | ..... | ..... |  | 1,598.00 | 1,598.00 |
| Tax Collector ..... | ..... | ..... |  | 4,345.64 | 4,345.64 |
| City Clerk ..... | ..... | ..... |  | 4,107.00 | 4,107.00 |
| City Hall ..... | ..... | ..... |  | 2,188.15 | 2,188.15 |
| Assessors ..... | ..... | ..... |  | 40,740.85 | 40,740.85 |
| Board of Registrars ..... | ..... | ..... |  | 621.50 | 621.50 |
| Department of Buildings ..... | ..... | ..... |  | 5,617.50 | 5,617.50 |
| Charities Department ..... | ..... | ..... |  | 1,710.75 | 1,710.75 |
| Highway Department ..... | ..... | ..... |  | 9,138.00 | 9,138.00 |
| Board of Adjustment ..... | ..... | ..... |  | 337.75 | 337.75 |
| Planning Board ..... | ..... | ..... |  | 647.82 | 647.82 |
| Purchasing Department (not in use) ..... | ..... | ..... |  | 688.00 | 688.00 |
| City Yards, Franklin-Granite-Valley Streets (includes incinerator) | 153,000.00 | 171,000.00 | | 428,588.50 | 752,588.50 |
| Old Battery Building, Manchester Street | 2,000.00 | 10,000.00 | | 4,024.59 | 16,024.59 |
| Old Court House, Franklin Street | 27,000.00 | 28,000.00 | | 332.20 | 55,332.20 |
| New Court and Probation Department, Old Court House ..... | ..... | ..... |  | 2,407.33 | 2,407.33 |
| Health Department, Old Court House ..... | ..... | ..... |  | 5,965.25 | 5,965.25 |
| Water Department (details given in separate report issued by Manchester Water Works) ..... | ..... | ..... |  | ..... | ..... |
| Police Station | 981,681.76 | 1,007,133.29 | | 3,622,421.80 | 5,611,156.85 |
| Public Scales | 19,250.00 | 78,750.00 | | 40,248.85 | 138,248.85 |
| Sealer of Weights and Measures ..... | ..... | ..... |  | 542.40 | 542.40 |
| ..... | ..... | ..... |  | 355.55 | 355.55 |
| Totals | \$1,752,531.76 | \$1,866,483.29 | | \$4,666,148.49 | \$8,285,163.54 |

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

CITY OF MANCHESTER

21

| PARKS AND PLAYGROUNDS | | | | Equipment | Total |
|---|----------------|--------------|-------------|-----------|----------------|
| | Lands | Buildings | | | |
| Bath House, Willow Rear | \$32,000.00 | \$1,075.00 | ..... | ..... | \$1,075.00 |
| Cemetery Brook Park, Pine to Lincoln Streets | 1,500.00 | ..... | ..... | ..... | 32,000.00 |
| Crystal Lake Bath House, Bodwell Road | 114,000.00 | 15,000.00 | ..... | ..... | 16,500.00 |
| Derryfield Park, Bridge Street | 10,000.00 | 9,130.00 | ..... | ..... | 123,130.00 |
| Gossler Park, Blucher-Dubuque Streets | 99,000.00 | ..... | ..... | ..... | 10,000.00 |
| Hanover Common, Hanover Street | 5,000.00 | ..... | ..... | ..... | 99,000.00 |
| Harrison Park, Hall-Central-Lake Avenue | 45,200.00 | ..... | ..... | ..... | 5,000.00 |
| Lafayette Park | 50,000.00 | 14,800.00* | ..... | ..... | 60,000.00 |
| Livingston Park and Swimming Pool | 55,000.00 | 50,000.00 | ..... | ..... | 100,000.00 |
| Manchester Athletic Field, Valley-Maple Streets | 769,500.00 | 51,250.00 | \$41,039.56 | ..... | 147,289.56 |
| Merrimack Common, Elm Street | 11,400.00 | ..... | ..... | ..... | 769,500.00 |
| Park Common, Lake Avenue | 10,000.00 | ..... | ..... | ..... | 78,900.00 |
| Parker Common, Maple Street | 22,300.00 | ..... | ..... | ..... | 11,400.00 |
| Parker, Walter M. Playground, Marion-McGregor Streets | 49,000.00 | ..... | ..... | ..... | 10,000.00 |
| Prout Park, Young Street | 10,000.00 | ..... | ..... | ..... | 22,300.00 |
| Pulaski Park, Pine-Bridge Streets | 35,000.00 | ..... | ..... | ..... | 49,000.00 |
| Queen City Playground, Queen City Avenue | 17,150.00 | ..... | ..... | ..... | 10,000.00 |
| Recreation Grounds, Goffstown Road, Rear | 18,000.00 | 27,400.00 | ..... | ..... | 35,000.00 |
| Rock Kimmion Park and Swimming Pool | 60,000.00 | 10,000.00* | ..... | ..... | 44,550.00 |
| Simpson Park, Notre Dame Avenue | 11,000.00 | 615.00 | ..... | ..... | 28,000.00 |
| Stark Park | 20,900.00 | ..... | ..... | ..... | 60,615.00 |
| Stevens Park, Lake Avenue-Mammoth Road | 16,500.00 | ..... | ..... | ..... | 11,000.00 |
| Sweeney Park, South Main Street | 8,585.00 | ..... | ..... | ..... | 20,900.00 |
| Victory Park, Concord-Amherst Streets | 1,200.00 | ..... | ..... | ..... | 183,000.00 |
| Wagner Memorial Park, Prospect to Myrtle ..... | ..... | ..... | ..... | ..... | 18,500.00 |
| West Side Park, Wheelock Street ..... | ..... | ..... | ..... | ..... | 8,585.00 |
| Public Comfort Station, Merrimack Common ..... | ..... | 15,000.00 | 210.00 | ..... | 15,210.00 |
| Smith Tower, Smyth Road ..... | ..... | 2,300.00 | ..... | ..... | 3,500.00 |
| Soldiers' Monument, Concord Common ..... | ..... | 32,500.00 | ..... | ..... | 32,500.00 |
| Soldiers' Monument, Hanover Common ..... | ..... | 4,500.00 | ..... | ..... | 4,500.00 |
| Soldiers' Monument, Merrimack Common ..... | ..... | 25,000.00 | ..... | ..... | 25,000.00 |
| Soldiers' Monument, Pulaski Park ..... | ..... | 35,000.00 | ..... | ..... | 35,000.00 |
| Soldiers' Monument, Sweeney Park ..... | ..... | 4,000.00 | ..... | ..... | 4,000.00 |
| Parks and Commons, Supplies and Equipment on hand .. | ..... | ..... | 43,765.56 | ..... | 43,765.56 |
| Totals | \$1,734,135.00 | \$297,570.00 | \$85,015.06 | ..... | \$2,116,720.06 |

* Denotes improvements.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

| MISCELLANEOUS | | | | | | | | | |
|---|-------------|-------------|-----------|--------------|--|--|--|--|--|
| | Lands | Buildings | Equipment | Total | | | | | |
| Ward 2, Blodget Street | \$4,500.00 | \$3,500.00 | ..... | \$8,000.00 | | | | | |
| Ward 5, Lake Avenue | 1,500.00 | 5,000.00 | ..... | 6,500.00 | | | | | |
| Ward 11, Clinton Street | 700.00 | 4,300.00 | ..... | 5,000.00 | | | | | |
| Manchester Airport, Woodlawn Avenue | 21,860.00 | 55,300.00 | ..... | 77,160.00 | | | | | |
| Property Dedicated to City for Non-Payment of Taxes | 62,654.00 | 2,535.00 | ..... | 65,189.00 | | | | | |
| Vacant Lands | 7,881.00 | ..... | ..... | 7,881.00 | | | | | |
| Totals | \$99,095.00 | \$70,635.00 | ..... | \$169,730.00 | | | | | |

| GENERAL SUMMARY | | | | | | | | | |
|----------------------------------|----------------|----------------|--------------|----------------|-----------------|--|--|--|--|
| | Lands | Buildings | Books | Equipment | Totals | | | | |
| City Bridges ..... | ..... | ..... | ..... | ..... | \$2,350,500.00 | | | | |
| City Cemeteries | \$694,455.00 | \$103,890.00 | ..... | ..... | 822,028.62 | | | | |
| Fire Stations | 47,320.00 | 368,650.00 | ..... | \$23,683.62 | 361,099.00 | | | | |
| Schools | 322,580.00 | 3,401,545.00 | ..... | ..... | 4,093,071.00 | | | | |
| Public Buildings | 1,752,331.76 | 1,866,483.29 | ..... | ..... | 8,285,163.54 | | | | |
| City Parks and Playgrounds | 1,734,135.00 | 297,370.00 | ..... | ..... | 2,116,720.06 | | | | |
| Miscellaneous | 99,095.00 | 70,635.00 | ..... | ..... | 169,730.00 | | | | |
| Totals | \$4,650,116.76 | \$6,108,773.29 | \$143,792.00 | \$5,361,100.17 | \$18,614,282.22 | | | | |

CITY OF MANCHESTER

NEW HAMPSHIRE

AUDIT REPORT

For the Year Ended December 31, 1947



LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, N. H.

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DECEMBER 31, 1947

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October 15, 1948

*To the Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire.*

GENTLEMEN :

Complying with your instructions, I have made an examination of the accounts and records of the City of Manchester for the year ended December 31, 1947 and submit herewith my report comprising exhibits, supporting schedules and comments.

SCOPE OF AUDIT

The examination for the year under review was conducted by means of analyses, verification and independent corroborations, followed through by departments and substantiated by examination of the Financial Resolutions. I examined or test checked such records and other supporting evidence by methods and to the extent I deemed appropriate. Independent verification was obtained on a substantial number of outstanding taxes and water accounts receivable. Amplification of the scope of audit appears in the comments under each subject.

The general books of the City are kept on a cash-accrual basis. Except for the taxes and the accounts receivable, the books during the year reflect cash receipts and disbursements, but as at December 31, 1947 the unpaid departmental commitments are recorded to reflect the outstanding liabilities with corresponding charges to the departments.

BALANCE SHEET—REVENUE ACCOUNTS—EXHIBIT A

The financial condition of the City of Manchester as at the close of business December 31, 1947 is reflected in the Balance Sheet—Revenue Accounts. Separate balance sheets for the Non-Revenue Accounts, General Indebtedness, and Trust and Investment Funds are embodied in the report under their respective heads.

Cash on Hand and in Banks \$661,068.69

The Cash on Hand in the office of the City Treasurer was verified by count during the audit and reconciled to December 31, 1947. The Cash in the Banks was reconciled to the bank statement and the balances confirmed directly to me by the various depositories.

Cash on Hand in the custody of the several department officials was verified during the course of my examination and reconciled to December 31, 1947.

The cash reconciliation includes both Revenue and Non-Revenue accounts as there is no segregation of these items in the City Treasurer's office. It is to be noted that \$613,584.75 of the revenue cash is the Free Cash Balance available for City purposes and the remaining \$46,579.10 is held by the City in the capacity of a trustee.

Taxes Receivable \$220,599.18

The unpaid balances in the tax ledger account for the various years were listed as at May 31, 1948 and the variances with the control are shown on Exhibit A—Schedule 2.

The activity in the accounts of the levies of the various years is also shown on this schedule. The tax warrants and abatements issued during the year were examined for proper authorization and were checked to the controlling accounts as well as test checked to the ledger accounts. A substantial number of unpaid taxes were circularized by direct correspondence during the audit.

Tax Titles \$1,446.17

Tax Deeds \$11,229.57

A listing of the above accounts was in agreement with the controlling amounts in the Tax Collector's and City Auditor's office. Letters of verification were sent to all the accounts in the Tax Titles as at May 31, 1948. The above represents property acquired because of the nonpayment of taxes.

Departmental Accounts Receivable \$6,962.03

The records of the City Auditor's office substantiating the above were checked in detail with corresponding verification of departmental records. No attempt was made to circularize the accounts. Exhibit A—Schedule 4 details the activity for the year and Schedule 4A ages the accounts. A greater effort should be made to collect the past-due accounts and the uncollectible ones charged off, as they represent a questionable asset.

Accounts Receivable—Water Works \$64,672.81

The Accounts Receivable in the Water Works were examined as at June 11, 1948 and reconciled to December 31, 1947. Requests for confirmation were sent to all of the outstanding accounts to which a substantial number replied in concurrence. Exhibit A—Schedule 5, summarizes the activity of this department.

Cash on hand in the amount of \$554.84 as at December 31, 1947 not deposited with the City Treasurer is shown on the Balance Sheet as Cash in the Hands of City Officials.

Investments—Water Works \$153,967.61

The detail on the above is shown on Schedule 5A. The bonds are held by the City Treasurer and were verified by inspection. The cash in the bank was verified by examination of the pass books and confirmed directly by the depository.

The investment is made in accordance with the provisions of the Public Laws of 1943, Chapter 160 and is reserved for future construction.

Current Debt \$151,871.04

The outstanding liability as at December 31, 1947 of the various departments as shown on Exhibit A—Schedule 6 is reflected in the above item.

All entries in the Temporary Loan account recording Tax Anticipation Notes as well as the cancelled notes paid during the year were examined.

Revenue Appropriation Balances \$34,557.31

Exhibit G details this account which represents the amount carried forward to the year 1948.

Water Revenue \$64,672.81

The uncollected accounts receivable of the Water Works reserved for their appropriation when collected is reflected by this amount.

Water Department Reserve for Construction \$153,967.61

This is an offset to the Water Works Investment Account shown on the Asset side of the Balance Sheet.

Revenue of 1947 and Prior Years \$664,998.37

The accumulated surplus as at December 31, 1947 is reflected in the above caption. Exhibit A—Schedules 7, 7A and 7B set forth the details of the account for the year under review.

In view of the growth of the surplus, it would seem advisable to include a part of the unappropriated surplus available during the subsequent twelve months as a resource for Budgetary Appropriations. However, only the amount in excess of requirements for working capital should be appro-

appropriated and then only as part of the Budgetary Credits when the budget is prepared.

Schedule 7A, shows the Budgetary Credits and Appropriation for the year 1947. A comparison of the Budgetary Credits for the several years discloses the ratio of Tax Revenue and Estimated Revenue to total revenue.

| | 1945 | % | 1946 | % | 1947 | % |
|--------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| General Property Taxes | \$2,992,130 | 88.6 | \$3,353,286 | 90.3 | \$3,945,104 | 89.7 |
| Other Taxes | 84,375 | 2.5 | 82,941 | 2.2 | 85,997 | 2.0 |
| Total Tax Revenue | \$3,076,505 | 91.1 | \$3,436,227 | 92.5 | \$4,031,101 | 91.7 |
| Estimated Revenue | 300,000 | 8.9 | 280,000 | 7.5* | 365,000 | 8.3 |
| Total Revenue | \$3,376,505 | 100.0 | \$3,716,227 | 100.0 | \$4,396,101 | 100.0 |

* Excludes School Fund Revenue from State of New Hampshire allocated to School appropriation.

Since the General Property Tax is such a large proportion of the total revenue, any new sources of revenue includable as Budgetary Credits would help reduce the tax levies.

The Estimated Revenue Account, a detail of which appears on Schedule 7B, represents revenue of the city other than Taxes, Water Revenue and Borrowings. Actual revenue exceeded the Budgetary Estimated Revenue by \$19,086.33 and compares favorably with the deficiencies of prior years.

Revenue of 1948 \$207.00

The fees collected in December, 1947 for Sunday permits covering the year 1948 are reflected in the above account.

Soldiers' Bonus \$18,138.00

Interest on Soldiers' Bonus \$99.67

This item represents the amount payable when collected to the State of New Hampshire on Poll Tax levies for the years 1944 and 1945.

Tailings \$6,216.54

Tailings represent a reserve for outstanding checks for unclaimed wages and miscellaneous items.

Other Funds \$16,500.28

The balances shown under these headings record the unexpended balances in connection with the athletic programs and the cafeterias in the high schools. These funds are administered independently and an audit of the activity in these accounts is not within the scope of this audit. The

city merely acts as a depository in these cases. Cash for these accounts is included in the caption Cash on Hand and in Banks not available for city purposes.

Parking Meters \$8,732.43

The unexpended cash received from Parking Meters is shown by the above amount. This cash is also included in the Cash on Hand and in Banks not available for city purposes.

BALANCE SHEET—NON-REVENUE ACCOUNTS—EXHIBIT B

The Balance Sheet for the Non-Revenue Accounts reflects primarily the unexpended appropriation balances of bonds issued as at December 31, 1947. I have examined the resolutions passed by the Board of Mayor and Aldermen and approved during the year under review.

Cash on Hand and in Banks \$475,982.61

The verification of the above cash was included with the verification of the Cash on Hand and in Banks on Exhibit A—Schedules 1 and 1A. This was necessarily so because all cash is included in one general account, there being no segregation between Revenue and Non-Revenue accounts in the office of the City Treasurer. The City Auditor gives effect to the Non-Revenue cash transactions by means of journal entries. Insofar as is possible, charges to the Non-Revenue accounts should be made direct to these accounts to keep at a minimum the cash adjustments by means of journal entries in the office of the City Auditor. Transfers from Non-Revenue Cash during the year amounted to \$97,976.72 as compared with \$150,008.57 the preceding year.

Accounts Receivable \$3,820.10

The records of the City Auditor's office substantiating the above were checked in detail with corresponding verification of departmental records. No attempt was made to circularize the above. Exhibit B—Schedule 1 details the activity of this account for the year and Schedule 1A ages the account. A greater effort should be made to collect the overdue accounts.

Appropriation Balances \$444,301.46

The unexpended appropriation balances of the bond issues, a detail of which is shown on Exhibit H, is reflected in the above amount. Many of the unexpended balances have been carried forward for several years.

Since there has been very little activity in some of these accounts, the inactive ones should be transferred to another account in accordance with Chapter 7-Section 8 of the City Ordinances, which states, "At any time the unexpended balance of an appropriation for a specific purpose, and not further required for that purpose, may be transferred to another account by a majority vote of the board of Mayor and Aldermen."

Non-Revenue Reserve \$3,820.10

The above caption comprises uncollected accounts receivable reserved for appropriations when collected.

BALANCE SHEET—GENERAL INDEBTEDNESS—EXHIBIT C

Balance Sheet—General Indebtedness discloses the city liability with respect to borrowings on both serial bonds and long-term notes as at December 31, 1947.

Net Bonded Debt \$3,560,500.00

The bonded indebtedness of the city in the above amount as at December 31, 1947 is detailed in Exhibit C—Schedule 1.

I examined proper authorizations for all loans made and further examined all cancelled bonds and interest coupons paid during the year under review. Maturing bonds and coupons outstanding at the close of the year were reconciled to the bank statements and the independent verification submitted by the various depositories.

Notes Payable \$64,000.00

The outstanding long-term serial notes exhibited in Schedule 2 and all cancelled notes maturing during the period under review were produced for my inspection.

BALANCE SHEET—TRUST AND INVESTMENT FUNDS—EXHIBIT D

The Balance Sheet—Trust and Investment Funds records the assets and sources of such assets in the custody of the City Treasurer and Treasurer of the Library Trustees.

Cemetery Trust Funds \$876,606.97

The above caption consists of cash on deposit in banks totalling \$376,106.97, detailed on Exhibit D—Schedule 1 and securities amounting to

\$500,500.00, detailed on Schedule 4. The cash was verified by examination of the pass books of the various savings banks and by direct confirmation by the depositories. The securities were examined in the presence of the Treasurer of the Cemetery Trust Funds.

Other Funds \$58,436.04

This item consists of cash on deposit in savings banks and in custody of the City Treasurer as detailed on Schedule 2 and was verified by inspection of the pass books and direct confirmation by the banks.

Library Trust Funds \$124,176.77

The above item consists of cash on deposit in banks in the amount of \$109,676.77 and investment in War Bonds of \$4,500.00. All of the Cash in Banks, whether in the custody of the City Treasurer or the Treasurer of the Library Trustees, was verified by examining pass books and checking the bank statements as well as by independent confirmation from the various depositories. The U. S. Savings Bonds were inspected in the presence of the Treasurer of the Library Trustees and detailed on Exhibit D—Schedule 5.

There was no trust accounting in the office of the City Auditor for the period under review, nor did I find any provision for reporting to the City Auditor of the Trust and Investment Funds. Inasmuch as the City is responsible for the Cemetery and some of the other funds, it is my recommendation that some provision be made for reporting to the City Auditor and for internal auditing by him wherever the City is concerned. In my opinion it is also advisable to require the presence of at least two trustees of any particular fund whenever the safe deposit box in which its securities are kept is opened.

During the examination I observed that there were no bonds to cover the trustees responsible for the trust funds.

CASH RECEIPTS AND DISBURSEMENTS—EXHIBITS E AND F

A complete classification of the Receipts and Disbursements is shown on the above exhibits. They are in agreement with the records of the City Auditor and have been checked in detail to both the City Treasurer's report of cash received and the Treasury Warrant reports. Vendors' invoices paid for a period of several months were examined.

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES— EXHIBITS G AND H

The Appropriations ledger embodying the departmental accounts was checked in detail and was found to be in agreement with the control accounts

in the General Ledger. Cash receipts as well as transfers credited to appropriation accounts were checked in detail.

Several departments overexpended their appropriations contrary to Chapter 7, Section 8 of the Ordinances.

There has been some inconsistency in carrying out the provision of Chapter 7, Section 13 of the City Ordinances with respect to the cash receipts of the general city departments. For example, the Highway Department appropriation was credited with \$20,870.20 for accounts receivable charges, whereas the current revenue account (Estimated Revenue) was credited with \$32,171.37 for accounts receivable charges by the School Department. The latter procedure is in accordance with the Ordinance.

STATEMENT OF TAX RATES AND TAX LEVIES—EXHIBIT K

Exhibit K is a statement of tax rates and tax levies for the years 1933 to 1947 and outlines pertinent information relative to the Tax Laws.

DEPARTMENTAL COMMENTS—HIGHWAY DEPARTMENT

Exhibits I and J and the supporting schedules show the activity in the Highway Department and reconciliation to the Auditor's records for the Revenue and Non-Revenue accounts. Interdepartment transfers in the Highway Department records do not appear in the Auditor's books since they are an allocation of charges in the Highway Department.

Although the procedure of payroll charges in 1947 was the same as the preceding years, internal control over the payroll was established when the department moved to its new offices in the New Garage.

City Treasurer

The City Treasurer carried in one general cash account all money belonging to the City, both Revenue and Non-Revenue. I examined a substantial number of payroll and voucher checks during the period under review. I further compared the endorsements on the cancelled payroll checks with the signatures on the W-4 Withholding Certificates.

The City Treasurer is bonded for \$80,000.00. This compares with an aggregate in cash and securities of \$2,081,189.47 in the General and Trust funds as at December 31, 1947.

Assessors

I examined the Tax Warrant issued to the Collector of Taxes by comparison of the official warrant in the control in the City Auditor's office. A

number of valuation cards and original inventory cards were checked to the tax warrant.

The 1947 tax rate of \$37.00 as approved by the State of New Hampshire Tax Commission was confirmed by direct correspondence.

Tax Collector

I have examined the books and records of the Tax Collector whose duty it is to collect the taxes charged to him. In addition to examining proper authorization for all transfers and abatements, the detail records of cash were checked and found to be in agreement with the records of the City Auditor and City Treasurer.

Exhibit A—Schedule 2 shows the discrepancies between the control and the detail accounts as at May 31, 1948.

City Clerk

I examined the books and records of the City Clerk's office and they are in agreement with the control accounts. The cash receipt book was totalled and checked with the Treasurer's records. The automobile permit cash book was also totalled for the year and an adequate test made by comparison with the copies of the original permits on file at the office of the Commissioner of Motor Vehicles in Concord, New Hampshire.

OTHER DEPARTMENTS

The department records of the School, Fire, Police, Library, Cemeteries, Parks and Playgrounds, Recreation and Aviation, Building, Charities, Health and City Scales were also examined.

In conclusion the following summary of some of the salient items should be carefully considered:

1. Intensify collection efforts on past-due Accounts Receivable.
2. Charging off uncollectible Accounts Receivable.
3. Including part of the unappropriated Surplus available during the subsequent twelve months as a resource for Budgetary Credits.
4. Finding new sources of revenue to alleviate the tax levies.
5. Transferring inactive Non-Revenue Appropriation balances to other accounts.
6. Establishing Trust Accounting in the office of the City Auditor.

7. Requiring the presence of at least two Trustees of any Fund when the safe deposit box in which its securities are kept is opened.
8. Revising bond coverage on employees or officials commensurate with value of funds for which they are responsible.

I wish to express my appreciation to all the City Officials and the members of their staffs for the co-operation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO,
Certified Public Accountant.

CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 1, 1947. I have reviewed the system of internal control and the accounting procedures and have examined or tested records and the other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith subject to my comments, qualifications and suggestions which are a part of this report fairly reflects the financial condition of the City of Manchester as at December 31, 1947 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO,
Certified Public Accountant.

EXHIBIT A

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1947

Revenue Accounts

ASSETS

Schedule
Number

1 Cash on Hand and in Banks:

Custody of City Treasurer

Free Cash Balance \$613,584.75

Unavailable for City Purposes 46,579.10

\$660,163.85

In Hands of City Officials:

Water Works \$554.84

City Clerk 100.00

Tax Collector 200.00

School Cafeteria 50.00

904.84\$661,068.69

2 Taxes Receivable:

Levy of 1942 \$3,648.00

Levy of 1943 3,401.19

Levy of 1944 \$4,602.65

Levy of 1944 Soldiers' Bonus .. 7,197.00

11,799.65

Levy of 1945 \$6,479.77

Levy of 1945 Soldiers' Bonus .. 10,176.00

16,655.77

Levy of 1946 6,687.95

Levy of 1947 178,406.62

220,599.18

3 Tax Titles 1,446.17

3 Tax Deeds 11,229.57

4 Departmental Accounts Receivable 6,962.03

Water Works:

5 Accounts Receivable \$64,672.81

5A Investments 153,967.61

218,640.42

Due from Trust Funds 15.00

TOTAL ASSETS \$1,119,961.06

EXHIBIT A

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1947

Revenue Accounts

LIABILITIES

Schedule
Number

| | | |
|---------------------------------|---|-----------------------|
| Current Debt: | | |
| 6 | Accounts Payable | \$151,871.04 |
| Revenue Appropriation Balances: | | |
| | Fire Department | \$5,000.00 |
| | New Sewers—Huse Project | 9,723.19 |
| | City Library | 196.63 |
| | Kalivas Park Memorial | 1,500.00 |
| | Water Works | 18,137.49 |
| | | <hr/> |
| | | 34,557.31 |
| Water Works: | | |
| | Water Revenue — (Reserve for Approp- riation when Collected) | \$64,672.81 |
| | Reserve for Construction | 153,967.61 |
| | | <hr/> |
| | | 218,640.42 |
| 7 | Revenue of 1947 and Prior Years | 664,998.37 |
| | Revenue of 1948 | 207.00 |
| | Soldiers' Bonus | \$18,138.00 |
| | Interest on Soldiers' Bonus | 99.67 |
| | | <hr/> |
| | | 18,237.67 |
| | Tailings | 6,216.54 |
| Other Funds: | | |
| | Central High Athletic Fund | \$15,692.48 |
| | West Side High Athletic Fund | 783.67 |
| | Cafeteria Fund | 24.13 |
| | | <hr/> |
| | | 16,500.28 |
| | Parking Meters | 8,732.43 |
| | | <hr/> |
| | TOTAL LIABILITIES | <u>\$1,119,961.06</u> |

EXHIBIT A—SCHEDULE 1

CITY OF MANCHESTER

SCHEDULE OF CASH BALANCE—DECEMBER 31, 1947

Revenue and Non-Revenue Cash

Cash on Deposit December 31, 1947:

| | |
|--|-----------------|
| Merchants National Bank | \$713,118.49 |
| Amoskeag National Bank | 205,000.00 |
| Manchester National Bank | 205,000.00 |
| Merchants National Bank (Soldiers' Bonus)... | 3,208.90 |
| Manchester National Bank (Withholding Taxes) | <u>2,117.87</u> |

Total Cash in Banks \$1,124,209.52

Cash on Hand December 31, 1947 11,936.94

Total Cash \$1,136,146.46

To be applied as follows:

| | |
|------------------------------------|------------------------------|
| Revenue Cash (Exhibit A) | \$660,163.85 |
| Non-Revenue Cash (Exhibit B) | <u>475,982.61</u> |
| | <u><u>\$1,136,146.46</u></u> |

Revenue Cash Composition:

| | |
|-------------------------|----------------------------|
| Water Works Cash | \$18,137.49 |
| Soldiers' Bonus | 3,208.90 |
| Cafeteria Fund | 24.13 |
| Parking Meters | 8,732.43 |
| Athletic Funds | 16,476.15 |
| Free Cash Balance | <u>613,584.75</u> |
| | <u><u>\$660,163.85</u></u> |

EXHIBIT A—SCHEDULE 1A

CITY OF MANCHESTER

TREASURER'S DEPARTMENT

Cash Receipts and Disbursements

For the Fiscal Year Ended December 31, 1947

| | Balance First of Month | Receipts | Disburse- ments | Balance End of Month |
|---------------------------------|------------------------------|-----------------------|-----------------------|----------------------------|
| January | \$1,170,121.44 | \$115,032.10 | \$351,526.34 | \$933,627.20 |
| February | 933,627.20 | 92,818.44 | 383,051.23 | 643,394.41 |
| March | 643,394.41 | 627,050.55 | 403,362.30 | 867,082.66 |
| April | 867,082.66 | 136,270.32 | 414,163.64 | 589,189.34 |
| May | 589,189.34 | 74,446.55 | 415,790.91 | 247,844.98 |
| June | 247,844.98 | 698,393.42 | 474,604.31 | 471,634.09 |
| July | 471,634.09 | 2,930,490.98 | 511,773.76 | 2,890,351.31 |
| August | 2,890,351.31 | 315,373.91 | 934,668.07 | 2,271,057.15 |
| September | 2,271,057.15 | 167,941.06 | 529,923.64 | 1,909,074.57 |
| October | 1,909,074.57 | 921,612.42 | 1,058,222.60 | 1,772,464.39 |
| November | 1,772,464.39 | 698,873.13 | 518,808.18 | 1,952,529.34 |
| December | 1,952,529.34 | 860,502.43 | 1,676,885.31 | 1,136,146.46 |
| Total for the Year | | \$7,638,805.31 | \$7,672,780.29 | |
| Balance January 1, 1947 | 1,170,121.44 | | | |
| Balance December 31, 1947 | | | 1,136,146.46 | |
| | | <u>\$8,808,926.75</u> | <u>\$8,808,926.75</u> | |

EXHIBIT A—SCHEDULE 2

CITY OF MANCHESTER

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

For the Fiscal Year Ended December 31, 1947

| | 1942 | 1943 | 1944 | 1945 | 1946 | 1947 |
|--|------------|------------|-------------|-------------|----------------|-------------|
| | | | | | Property | Poll |
| Balance January 1, 1947 | \$4,096.38 | \$3,844.59 | \$14,148.25 | \$21,221.77 | \$159,225.02 | |
| Charges: | | | | | | |
| 1947 Tax Warrant | | | | | | |
| 1947 National Bank Stock Tax | | | | | \$3,945,104.78 | \$79,774.00 |
| 1947 School Tax on Property of Adjoining Towns | | | | | 5,711.20 | |
| Additional Taxes Assessed | 56.37 | 52.64 | 66.70 | 112.72 | 512.00 | |
| Refunds on overpayments and corrections.. | | | 5.00 | | 475.30 | 1,346.00 |
| | | | | | 221.74 | |
| Total Charges and Balance | \$4,152.75 | \$3,897.23 | \$14,219.95 | \$21,334.49 | \$160,736.53 | \$81,120.00 |
| | | | | | \$3,951,935.34 | |
| Credits: | | | | | | |
| Cash Collections | \$162.37 | \$282.01 | \$1,380.30 | \$3,229.72 | \$151,092.02 | \$62,506.00 |
| Abatements | 342.38 | 214.00 | 1,040.00 | 1,449.00 | 2,946.56 | 13,792.57 |
| Discounts Allowed on Property Taxes | | | | | | 1,950.00 |
| | | | | | | 22,839.90 |
| Total Credits | \$504.75 | \$496.04 | \$2,420.30 | \$4,678.72 | \$154,038.58 | \$64,456.00 |
| Balance December 31, 1947 | \$3,648.00 | \$3,401.19 | \$11,799.65 | \$16,655.77 | \$6,687.95 | \$16,664.00 |
| | | | | | \$161,742.62 | \$16,664.00 |
| Balance December 31, 1947 | \$3,648.00 | \$3,401.19 | \$11,799.65 | \$16,655.77 | \$6,687.95 | \$16,664.00 |
| Charges in 1948 | | | | | 4.00 | 678.00 |
| Credits in 1948 | \$3,648.00 | \$3,401.19 | \$11,799.65 | \$16,655.77 | \$6,691.95 | \$17,342.00 |
| | 266.00 | 234.00 | 902.64 | 1,562.24 | 100,202.55 | 9,156.00 |
| Balance May 31, 1948 | \$3,382.00 | \$3,167.19 | \$10,897.01 | \$15,093.53 | \$5,803.95 | \$8,186.00 |
| Balances Verified Per Detail May 31, 1948... | 3,382.00 | 3,167.39 | 10,895.00 | 15,107.00 | 5,802.82 | 8,182.00 |
| Differences—Detail Over* or Short | | *\$.20 | \$2.01 | *\$13.47 | \$1.13 | \$4.00 |
| | | | | | \$1.05 | |

Reconciliation December 31, 1947 to May 31, 1948

| | | | | | | |
|--|------------|------------|-------------|-------------|------------|-------------|
| Balance December 31, 1947 | \$3,648.00 | \$3,401.19 | \$11,799.65 | \$16,655.77 | \$6,687.95 | \$16,664.00 |
| Charges in 1948 | | | | | 4.00 | 678.00 |
| Credits in 1948 | \$3,648.00 | \$3,401.19 | \$11,799.65 | \$16,655.77 | \$6,691.95 | \$17,342.00 |
| | 266.00 | 234.00 | 902.64 | 1,562.24 | 100,202.55 | 9,156.00 |
| Balance May 31, 1948 | \$3,382.00 | \$3,167.19 | \$10,897.01 | \$15,093.53 | \$5,803.95 | \$8,186.00 |
| Balances Verified Per Detail May 31, 1948... | 3,382.00 | 3,167.39 | 10,895.00 | 15,107.00 | 5,802.82 | 8,182.00 |
| Differences—Detail Over* or Short | | *\$.20 | \$2.01 | *\$13.47 | \$1.13 | \$4.00 |
| | | | | | \$1.05 | |

EXHIBIT A—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF TAX TITLES AND TAX DEEDS

For the Fiscal Year Ended December 31, 1947

| | Tax Titles | Tax Deeds |
|--|-----------------|-----------------|
| Balance January 1, 1947 | \$1,005.13 | \$12,879.29 |
| Charges in 1947: | | |
| Warrant | \$460.17 | \$83.55 |
| Tax Sale | 4,577.86 | ..... |
| Transfer from Tax Titles ..... | ..... | 909.25 |
| | <u>5,038.03</u> | <u>992.80</u> |
| | \$6,043.16 | \$13,872.09 |
| Credits in 1947: | | |
| Cash | \$3,667.60 | \$2,547.79 |
| Abatements | 20.14 | ..... |
| Transfer to Tax Deeds ... | 909.25 | ..... |
| Transfer to Parks and Playgrounds ..... | ..... | 93.73 |
| Correction of Interest .... | ..... | 1.00 |
| | <u>4,596.99</u> | <u>2,642.52</u> |
| Balance December 31, 1947 | \$1,446.17 | \$11,229.57 |

EXHIBIT A—SCHEDULE 4

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1947

| Department | Balance Jan. 1, '47 | Charges | Credits | Balance Dec. 31, '47 |
|-------------------------------|------------------------|-------------|-------------|-------------------------|
| Fire | \$232.24 | ..... | ..... | \$232.24 |
| Health | 1,229.97 | \$1,558.82 | \$1,814.82 | 973.97 |
| Highway | 3,945.53 | 21,283.41 | 20,780.77 | 4,448.17 |
| School | 457.16 | 32,171.37 | 31,648.68 | 979.85 |
| Cemeteries | 94.00 | 41.00 | 52.00 | 83.00 |
| Recreation and Aviation ..... | ..... | 8,742.02 | 8,742.02 | ..... |
| Parks and Playgrounds ..... | ..... | 1,272.96 | 1,028.16 | 244.80 |
| Police ..... | ..... | 4,032.44 | 4,032.44 | ..... |
| Total (Exhibit A) .. | \$5,958.90 | \$69,102.02 | \$68,098.89 | \$6,962.03 |

EXHIBIT A—SCHEDULE 4A
CITY OF MANCHESTER
SCHEDULE OF DEPARTMENTAL ACCOUNTS
RECEIVABLE—AGED
As at December 31, 1947

| Year | Fire | Health | Highway | School | Cemeteries | Parks and Playgrounds | Total |
|----------|----------|----------|------------|----------|------------|--------------------------|------------|
| 1929 | | | \$452.54 | ..... | ..... | ..... | \$452.54 |
| 1930 | | | 155.55 | ..... | ..... | ..... | 155.55 |
| 1931 | | | 21.87 | ..... | ..... | ..... | 21.87 |
| 1932 | | | 25.00 | ..... | ..... | ..... | 25.00 |
| 1933 | | | 1,122.88 | ..... | ..... | ..... | 1,122.88 |
| 1934 | \$71.50 | ..... | ..... | ..... | ..... | ..... | 71.50 |
| 1935 | | | 18.00 | ..... | ..... | ..... | 18.00 |
| 1936 | | | 626.18 | ..... | ..... | ..... | 626.18 |
| 1937 | | \$167.14 | ..... | ..... | ..... | ..... | 167.14 |
| 1938 | | 248.56 | ..... | ..... | ..... | ..... | 248.56 |
| 1939 | | | | | | | 3.00 |
| 1940 | | | 3.00 | ..... | ..... | ..... | 3.00 |
| 1941 | | 167.14 | ..... | ..... | \$7.00 | ..... | 174.14 |
| 1942 | | 90.00 | ..... | ..... | 6.00 | ..... | 94.14 |
| 1943 | | | | | 15.00 | ..... | 96.00 |
| 1944 | | | 46.60 | ..... | ..... | ..... | 61.60 |
| 1945 | | 90.00 | 562.16 | ..... | ..... | ..... | 652.16 |
| 1946 | 72.60 | 197.13 | 512.77 | ..... | ..... | ..... | 782.50 |
| 1947 | | | 118.91 | ..... | 8.00 | ..... | 126.91 |
| | | 14.00 | 782.71 | \$979.85 | 41.00 | \$244.80 | 2,062.36 |
| TOTAL .. | \$232.24 | \$973.97 | \$4,448.17 | \$979.85 | \$83.00 | \$244.80 | \$6,962.03 |

EXHIBIT A—SCHEDULE 5

CITY OF MANCHESTER

STATEMENT OF WATER WORKS

For the Fiscal Year Ended December 31, 1947

Accounts Receivable

| | Water | Fines | Miscellaneous | Total |
|---|--------------|------------|---------------|--------------|
| Balance January 1, 1947 | \$59,014.54 | \$10.80 | \$1,416.52 | \$60,441.86 |
| Accounts Rendered in 1947: | | | | |
| January Quarter | 12,003.79 | 209.60 | 1,444.43 | 13,657.82 |
| April Quarter | 74,812.25 | 208.20 | 4,016.60 | 79,037.05 |
| July Quarter | 74,654.21 | 343.50 | 6,973.09 | 81,970.80 |
| October Quarter | 87,927.32 | 267.50 | 6,639.97 | 94,834.79 |
| Accrual December 31, 1947 | 71,235.42 | 13.80 | 1,144.31 | 72,393.53 |
| Total | \$379,647.53 | \$1,053.40 | \$21,634.92 | \$402,335.85 |
| Credits in 1947: | | | | |
| Cash Receipts | \$315,949.63 | \$1,043.40 | \$19,589.05 | \$336,582.08 |
| Abatements | 961.13 | ..... | 119.83 | 1,080.96 |
| Total Credits | \$316,910.76 | \$1,043.40 | \$19,708.88 | \$337,663.04 |
| Balance December 31, 1947 | \$62,736.77 | \$10.00 | \$1,926.04 | \$64,672.81 |
| Reconciliation December 31, 1947 to June 11, 1948 | | | | |
| Balance December 31, 1947 | \$62,736.77 | \$10.00 | \$1,926.04 | \$64,672.81 |
| Add: | | | | |
| Accounts Rendered in 1948 | 116,589.05 | 414.10 | 10,461.60 | 127,464.75 |
| | \$179,325.82 | \$424.10 | \$12,387.64 | \$192,137.56 |
| Deduct: | | | | |
| Credits in 1948 | 171,393.41 | 423.70 | 8,842.73 | 180,659.84 |
| Balances Verified | | | | |
| June 11, 1948 | \$7,932.41 | \$.40 | \$3,544.91 | \$11,477.72 |

EXHIBIT A—SCHEDULE 5A
CITY OF MANCHESTER
SCHEDULE OF WATER WORKS INVESTMENTS
IN CUSTODY OF THE CITY TREASURER

As at December 31, 1947

| Description | Series | Date of Issue | Date of Maturity | Rate | Serial Number | Amount |
|--|---------------|-------------------|-------------------|------|---------------|---------------------|
| U. S. Savings Bonds | Series G | August 1, 1943 | August 1, 1955 | 2½% | X329769G | \$10,000.00 |
| U. S. Savings Bonds | Series G | August 1, 1943 | August 1, 1955 | 2½% | X329770G | 10,000.00 |
| U. S. Savings Bonds | Series G | August 1, 1943 | August 1, 1955 | 2½% | X329771G | 10,000.00 |
| U. S. Savings Bonds | Series G | August 1, 1943 | August 1, 1955 | 2½% | X329772G | 10,000.00 |
| U. S. Savings Bonds | Series G | September 1, 1943 | September 1, 1955 | 2½% | X362161G | 10,000.00 |
| U. S. Savings Bonds | Series G | September 1, 1943 | September 1, 1955 | 2½% | X362162G | 10,000.00 |
| U. S. Savings Bonds | Series G | September 1, 1943 | September 1, 1955 | 2½% | X362163G | 10,000.00 |
| U. S. Savings Bonds | Series G | September 1, 1943 | September 1, 1955 | 2½% | X362164G | 10,000.00 |
| U. S. Savings Bonds | Series G | September 1, 1943 | September 1, 1955 | 2½% | X362165G | 10,000.00 |
| U. S. Certificate of Indebtedness | Series J-1948 | October 1, 1947 | October 1, 1948 | 1% | 6885-6889 | 50,000.00 |
| Total Securities | | | | | | \$140,000.00 |
| Cash, Manchester Savings Bank Account No. 1879.2 | | | | | | 13,967.61 |
| Total Investment—Water Works | | | | | | \$153,967.61 |

EXHIBIT A—SCHEDULE 6

CITY OF MANCHESTER
 SCHEDULE OF LIABILITIES
 As at December 31, 1947

| Appropriation Accounts | Amount |
|---|--------------|
| Mayor | \$22.22 |
| Aldermen | 9.41 |
| Auditor | 85.82 |
| Treasurer | 1,429.03 |
| Tax Collector | 118.27 |
| Assessors | 3,822.70 |
| Law | 1.18 |
| City Clerk | 762.35 |
| Building Department | 2,139.71 |
| Elections | 3.00 |
| Registrars | 12.75 |
| City Hall | 647.62 |
| Old Court House | 229.63 |
| Public Comfort Station | 75.74 |
| Police Department | 18,846.69 |
| Probation Department | 99.45 |
| Fire Department | 8,009.65 |
| Sealer of Weights and Measures | 99.69 |
| Health Department | 2,351.45 |
| Highway Department | 45,519.09 |
| Huse Sewer Project | 48.00 |
| Street Lighting | 7,399.21 |
| Charities—Administration and Outside Relief | 10,422.18 |
| Old Age Assistance | 21,490.21 |
| School Department | 3,802.61 |
| City Library | 7,721.54 |
| Parks and Playgrounds | 293.98 |
| Golf and Athletic Field | 1,138.26 |
| Damages and Claims | 152.75 |
| City Reports | 1,214.40 |
| Patriotic Purposes | 4.00 |
| Printing and Stationery | 25.00 |
| Incidentals | 239.00 |
| Audit | 1,800.00 |
| Planning Board | 327.45 |
| Refunds | 5.40 |
| Water Works | 11,096.35 |
| Public Scales | 4.25 |
| Cemeteries | 401.00 |
| Total | \$151,871.04 |

EXHIBIT A—SCHEDULE 7

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1947 AND PRIOR YEARS

For the Fiscal Year Ended December 31, 1947

| | | |
|--|------------|--------------|
| Balance January 1, 1947 | | \$555,407.57 |
| <i>Revenue Credits:</i> | | |
| Cash Receipts | \$4,277.20 | |
| Additional Warrants: | | |
| Property Taxes | \$564.20 | |
| Poll Taxes | 974.00 | |
| | <hr/> | 1,538.20 |
| Discount | | 2.14 |
| Unliquidated 1946 Liabilities | | 1,796.82 |
| Transfer from Revenue of 1947 (Schedule 7A) | 102,552.17 | |
| | <hr/> | 110,166.53 |
| Total Credits | | \$665,574.10 |
| <i>Revenue Charges:</i> | | |
| Accounts Receivable—Abatement Highway Department | \$237.00 | |
| Cemetery Department | 195.00 | |
| Transfer to Parks and Playgrounds | 93.73 | |
| Other Charges | 50.00 | |
| | <hr/> | 575.73 |
| Balance December 31, 1947 (Exhibit A) | | \$664,998.37 |

EXHIBIT A—SCHEDULE 7A

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1947

For the Fiscal Year Ended December 31, 1947

Budgetary Credits:

Current Year Tax Warrants:

| | | |
|--|----------------|----------------|
| Property Taxes | \$3,945,104.78 | |
| Poll Taxes | 79,774.00 | |
| National Bank Stock Tax | 5,711.20 | |
| School Tax on Property of Adjoining Towns | 512.00 | |
| | | \$4,031,101.98 |

Estimated Revenue \$446,393.91

Excess Revenue Over Estimated
Revenue (Schedule 7B) 19,086.33

465,480.24

Total Budgetary Credits \$4,496,582.22

Budgetary Appropriations:

| | | |
|--------------------------------|----------------|----------------|
| Original Appropriation | \$3,921,577.50 | |
| Additional Appropriation | 81,793.91 | |
| Hillsborough County Tax | 459,655.71 | |
| School Per Capita Tax | 13,098.00 | |
| | | \$4,476,125.12 |

Deduct:

| | | |
|----------------------------------|-------------|--|
| Unexpended Balances | \$86,195.51 | |
| Less Appropriation Overdrafts .. | 5,921.74 | |

80,273.77

Appropriation Expended 4,395,851.35

\$100,730.87

Other Credits:

Additional Warrants

| | | |
|----------------------|------------|--|
| Property Taxes | \$1,346.00 | |
| Poll Taxes | 475.30 | |

1,821.30

Balance Transferred to Revenue of Prior Years (Schedule 7) \$102,552.17

EXHIBIT A—SCHEDULE 7B
CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1947

| | |
|--------------------------|--------------|
| Budgetary Estimate | \$446,393.91 |
|--------------------------|--------------|

Sources of Income:

State of New Hampshire:

| | | |
|---------------------------------|-------------|--------------|
| Savings Bank Tax | \$23,358.13 | |
| Railroad Tax | 8,751.34 | |
| Interest and Dividend Tax | 87,977.91 | |
| Athletic Funds | 204.79 | |
| School Fund | 81,895.86 | |
| | | \$202,188.03 |

Other:

| | | |
|---------------------------|-------------|-----------|
| Housing Authorities | \$14,902.71 | |
| Miscellaneous | 52.00 | |
| | | 14,954.71 |

Licenses:

| | | |
|----------------------------------|------------|-----------|
| Dogs | \$6,031.00 | |
| Amusement | 4,387.83 | |
| Bowling, Billiard and Pool | 452.00 | |
| Milk | 146.00 | |
| Junk | 188.00 | |
| Garbage | 5.00 | |
| All Others | 5,399.46 | |
| | | 16,609.29 |

Permits:

| | | |
|------------------|--------------|------------|
| Automobile | \$110,291.66 | |
| Marriage | 2,596.00 | |
| Sewers | 4,575.30 | |
| Sunday | 365.00 | |
| | | 117,827.96 |

Certified Copies:

| | |
|------------------------------------|----------|
| Births, Deaths and Marriages | 1,053.50 |
|------------------------------------|----------|

Public Comfort Station:

| | | |
|-----------------------------|----------|--------|
| Sales and Weighing | \$199.66 | |
| Coin Locks | 415.90 | |
| Telephone Collections | 37.29 | |
| | | 652.85 |

EXHIBIT A—SCHEDULE 7B
CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1947

Sources of Income: (Continued)

Interest and Costs:

| | | |
|--|------------|-----------|
| Interest on Taxes | \$4,842.36 | |
| Interest on Redemptions | 1,776.52 | |
| Cost on Taxes | 3,694.27 | |
| Cost on Redemptions | 428.29 | |
| Administrative Cost on Real Estate | 122.21 | |
| Taxes Collected Without Warrant | 119.73 | |
| | | 10,983.38 |

Municipal Court:

| | |
|--------------------------|-----------|
| Fines and Forfeits | 18,296.15 |
|--------------------------|-----------|

School Department:

| | |
|------------------------------------|--------|
| Sale of Books, Supplies, etc. | 812.75 |
|------------------------------------|--------|

City Library:

| | |
|-------------------------------------|----------|
| Fines and Miscellaneous Sales | 3,401.65 |
|-------------------------------------|----------|

Police Department:

| | |
|----------------------------|----------|
| Bicycle Registration | 1,294.25 |
|----------------------------|----------|

Recreation and Aviation:

| | | |
|-----------------------------|-------------|-----------|
| Municipal Golf Course | \$12,112.17 | |
| Athletic Field | 6,957.99 | |
| | | 19,070.16 |

| | |
|-----------------------------------|--------|
| Public Scales | 57.70 |
| Board of Examining Plumbers | 140.60 |
| Building Department | 23.81 |
| Board of Adjustments | 470.00 |
| Fire Department | 440.76 |
| Parks and Playgrounds | 150.00 |

Cemeteries:

| | | |
|-------------------------------|-------------|-----------|
| Sale of Lots and Graves | \$19,326.59 | |
| Interments | 6,830.00 | |
| Care of Lots and Graves | 434.00 | |
| Miscellaneous | 7,153.70 | |
| | | 33,744.29 |

EXHIBIT A—SCHEDULE 7B—*Concluded*
CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1947

| | | |
|---|-------------|--------------|
| Interest and Premiums: | | |
| Interest on Perpetual Care | \$301.07 | |
| Interest on Soldiers' Bonus Fund | 18.35 | |
| Interest on Bonds | 2,338.13 | |
| Premium on Bonds | 6,185.55 | |
| | <hr/> | 8,843.10 |
| Total Cash Credited to Estimated Revenue | | \$451,014.94 |
| Departmental Accounts Receivable: | | |
| School | \$32,171.37 | |
| Board of Recreation and Aviation | 8,407.02 | |
| Highway | 403.31 | |
| Health | 1,558.82 | |
| Cemetery | 41.00 | |
| | <hr/> | 42,581.52 |
| Other: | | |
| 1947 Sunday Permits Collected in 1946 | | 167.00 |
| Deduct Other Charges: | | |
| Abatements—School Department | \$1,009.69 | |
| Transfer to Board of Recreation and Aviation | 6,831.24 | |
| Transfer to School (Dog Tax) | 5,227.18 | |
| Transfer to Police (Cost of Bicycle Registration) | 478.37 | |
| Transfer to Cemeteries | 14,733.23 | |
| Correction of Interest | 3.51 | |
| | <hr/> | 28,283.22 |
| | | <hr/> |
| | | 465,480.24 |
| Excess Income over Estimated Revenue | | \$19,086.33 |

EXHIBIT B

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1947

Non-Revenue Accounts

| ASSETS | | LIABILITIES | |
|--------------------------|--------------|---|-------------|
| Schedule Number | | Accounts Payable | \$31,681.15 |
| A-1 Cash on Hand in Bank | \$475,982.61 | Non-Revenue Appropriations: | |
| B-1 Accounts Receivable | 3,820.10 | Highway: | |
| | | New Highways | \$32,053.32 |
| | | New Sewers | 11,794.38 |
| | | Highway Resurfacing | 4,153.57 |
| | | Highway Resurfacing—Mill Yard | 205.61 |
| | | Highway Resurfacing — Post War State Aid | 10,465.50 |
| | | New Garage | 20,591.47 |
| | | Cemetery Brook Sewer Project | 48,804.68 |
| | | New Sewers—Rockland Avenue | 40,000.00 |
| | | New Sewers—Pickering Street | 108.94 |
| | | Amoskeag and Other Bridges | 91,584.06 |
| | | Victory and Merrimack Common Parking Area | 21,696.75 |
| | | Parks and Playgrounds: | |
| | | Stevens Park | 2,198.22 |
| | | General Improvements | .03 |
| | | Building: | |
| | | Carpenter Library Roof | 2,612.10 |
| | | Improvements to Public Buildings | 4,770.96 |

| | | |
|-------------------------------------|---------------------|---------------------|
| School: | | |
| New School Building Construction... | 72.45 | |
| Improvements to School Yard | 53.73 | |
| Webster Street School Project | *204.71 | |
| Police and Fire: | | |
| Underground Cable and Signal Boxes | 104,137.50 | |
| Water Works: | | |
| New Reservoir Construction | 697.45 | |
| Recreation and Aviation: | | |
| Steel Bleachers | 1,092.65 | |
| Airport: | | |
| Land for Airport Access Highway .. | 549.43 | |
| Land for Airport Improvements | 4,304.86 | |
| Equipment: | | |
| Fire Department — Aerial Ladder | | |
| Apparatus | 25,000.00 | |
| Fire Department—Pumping Engine.. | 31.30 | |
| Highway Department | 15,501.35 | |
| Assessor's Office | 1,267.18 | |
| City Clerk | 112.25 | |
| School | 299.36 | |
| Parks and Playgrounds | 334.33 | |
| Cemetery | 12.74 | |
| Total Assets | <u>\$479,802.71</u> | |
| Non-Revenue Reserve | | 444,301.46 |
| | | 3,820.10 |
| Total Liabilities | | <u>\$479,802.71</u> |

* Overexpended.

EXHIBIT B—SCHEDULE 1

CITY OF MANCHESTER
SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1947

Non-Revenue Accounts

| Department | Balances | Charges | Credits | Balance |
|--|--------------|----------|----------|---------------|
| | Jan. 1, 1947 | | | Dec. 31, 1947 |
| Highway : | | | | |
| New Sidewalks | \$1,123.77 | ..... | ..... | \$1,123.77 |
| New Sewers | 525.92 | \$8.32 | \$230.27 | 303.97 |
| New Highways | 2,168.36 | ..... | ..... | 2,168.36 |
| New Equipment ..... | ..... | 310.00 | 310.00 | ..... |
| Resurfacing ..... | ..... | 27.42 | 27.42 | ..... |
| Permanent Improve- ment to Bridges .... | ..... | 83.43 | 83.43 | ..... |
| New Garages ..... | ..... | 224.00 | ..... | 224.00 |
| Totals | \$3,818.05 | \$653.17 | \$651.12 | \$3,820.10 |

EXHIBIT B—SCHEDULE 1A

CITY OF MANCHESTER

SUMMARY OF ACCOUNTS RECEIVABLE—AGED

As at December 31, 1947

Non-Revenue Accounts

| | New Highway Curbing | New Sidewalks | New Sewers | New Garage | Total |
|-------------|------------------------|------------------|---------------|---------------|------------|
| 1923 | \$38.58 | ..... | ..... | ..... | \$38.58 |
| 1925 | 43.00 | ..... | ..... | ..... | 43.00 |
| 1926 | 106.40 | ..... | ..... | ..... | 106.40 |
| 1927 | 439.25 | ..... | ..... | ..... | 439.25 |
| 1928 | 486.30 | ..... | ..... | ..... | 486.30 |
| 1929 | 188.19 | ..... | ..... | ..... | 188.19 |
| 1930 | 325.51 | ..... | ..... | ..... | 325.51 |
| 1931 | 438.03 | ..... | ..... | ..... | 438.03 |
| 1932 ..... | ..... | \$31.20 | ..... | ..... | 31.20 |
| 1933 | 45.30 | 146.45 | ..... | ..... | 191.75 |
| 1934 | 57.80 | 549.12 | ..... | ..... | 606.92 |
| 1935 ..... | ..... | 347.92 | \$303.97 | ..... | 651.89 |
| 1936 ..... | ..... | 8.22 | ..... | ..... | 8.22 |
| 1938 ..... | ..... | 40.86 | ..... | ..... | 40.86 |
| 1947 ..... | ..... | ..... | ..... | \$224.00 | 224.00 |
| Total | \$2,168.36 | \$1,123.77 | \$303.97 | \$224.00 | \$3,820.10 |

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1947

General Indebtedness

CITY OF MANCHESTER

| | | | |
|-------------------------|---|-------------------|----------------|
| 1 | Police | 60,000.00 | |
| | Permanent Improvements to Cemeteries | 2,500.00 | |
| | | <u> </u> | \$3,560,500.00 |
| Serial Notes: | | | |
| 2 | Airport Loan | \$4,000.00 | |
| | Victory Park and Merrimack Parking Area | 60,000.00 | |
| | | <u> </u> | 64,000.00 |
| Total Assets | | \$3,624,500.00 | |
| Total Liabilities | | | \$3,624,500.00 |

EXHIBIT C—SCHEDULE 1 CITY OF MANCHESTER SCHEDULE OF BONDS OUTSTANDING

As at December 31, 1947

| Description | Date of Issue | Date of Maturity | Term | Rate Per cent | Original Amount | Outstanding Dec. 31, 1947 |
|--|---------------|------------------|----------|------------------|--------------------|------------------------------|
| Culverts, Sewers and Cemetery Brook | Feb. 1, 1928 | Feb. 1, 1948 | 20 Years | 4 | \$55,000.00 | \$2,000.00 |
| Lake Road Construction — | | | | | | |
| Auburn Line | May 1, 1928 | May 1, 1948 | 20 Years | 4 | 50,000.00 | 2,000.00 |
| Municipal Improvements | July 1, 1928 | July 1, 1948 | 20 Years | 4 | 150,000.00 | 6,000.00 |
| School Building and Equipment | July 1, 1928 | July 1, 1948 | 20 Years | 4 | 24,000.00 | 1,000.00 |
| World War Memorial | July 1, 1928 | July 1, 1948 | 20 Years | 4 | 34,500.00 | 1,500.00 |
| Streets and Sewers | July 1, 1929 | July 1, 1948-49 | 20 Years | 4½ | 175,000.00 | 16,000.00 |
| Motor Fire Apparatus | Sept. 1, 1929 | Sept. 1, 1948-49 | 20 Years | 4½ | 23,000.00 | 2,000.00 |
| New Sewers | Sept. 1, 1929 | Sept. 1, 1948-49 | 20 Years | 4½ | 50,000.00 | 4,000.00 |
| Permanent Improvements | Sept. 1, 1930 | Sept. 1, 1948-50 | 20 Years | 4 | 425,000.00 | 60,000.00 |
| Permanent Improvements | Oct. 1, 1931 | Oct. 1, 1948-51 | 20 Years | 4 | 300,000.00 | 60,000.00 |
| Permanent Improvements | April 1, 1932 | April 1, 1948-52 | 20 Years | 4½ | 100,000.00 | 25,000.00 |
| Permanent Improvements | Sept. 1, 1934 | Sept. 1, 1948-54 | 20 Years | 3½ | 50,000.00 | 14,000.00 |
| Permanent Improvements | June 1, 1935 | June 1, 1948-55 | 20 Years | 3 | 50,000.00 | 16,000.00 |
| Permanent Improvements | Sept. 1, 1935 | Sept. 1, 1948-55 | 20 Years | 3 | 65,000.00 | 24,000.00 |
| Permanent Improvements | Sept. 1, 1935 | Sept. 1, 1948-55 | 20 Years | 3 | 60,000.00 | 24,000.00 |
| New Sewers | Dec. 1, 1935 | Dec. 1, 1948-55 | 20 Years | 3 | 101,000.00 | 40,000.00 |
| Permanent Improvements | July 1, 1936 | July 1, 1948-56 | 20 Years | 3 | 120,000.00 | 54,000.00 |
| McGregor (Notre Dame) | | | | | | |
| Bridge | Aug. 1, 1936 | Aug. 1, 1948-56 | 20 Years | 3 | 250,000.00 | 108,000.00 |
| Incinerator | Sept. 1, 1936 | Sept. 1, 1948-56 | 20 Years | 3 | 85,000.00 | 36,000.00 |
| Development and Improvement of Airport | Mar. 1, 1937 | Mar. 1, 1948-57 | 20 Years | 3 | 60,000.00 | 30,000.00 |

EXHIBIT C—SCHEDULE 1—*Concluded*
CITY OF MANCHESTER
SCHEDULE OF BONDS OUTSTANDING
As at December 31, 1947

| Description | Date of Issue | Date of Maturity | Term | Per cent Rate | Amount Original | Dec. 31, 1947 Outstanding |
|---|---------------|------------------|----------|---------------|-----------------|---------------------------|
| New Sewers | Mar. 1, 1937 | Mar. 1, 1948-57 | 20 Years | 3 | 100,000.00 | 50,000.00 |
| New Sewers | May 1, 1937 | May 1, 1948-57 | 20 Years | 3 | 80,000.00 | 40,000.00 |
| Municipal Improvements | July 1, 1937 | July 1, 1948-57 | 20 Years | 3 | 45,000.00 | 20,000.00 |
| Municipal Improvements | July 1, 1938 | July 1, 1948-58 | 20 Years | 2½ | 200,000.00 | 110,000.00 |
| Municipal Improvements (Resurfacing Highways) | July 1, 1938 | July 1, 1948 | 10 Years | 2½ | 75,000.00 | 7,000.00 |
| Municipal Improvements (New Highways) | July 1, 1938 | July 1, 1948-58 | 20 Years | 2½ | 50,000.00 | 23,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1938 | Aug. 1, 1948-58 | 20 Years | 2½ | 125,000.00 | 66,000.00 |
| Municipal Improvements and Equipment | Oct. 1, 1938 | Oct. 1, 1948-58 | 20 Years | 2½ | 25,000.00 | 11,000.00 |
| Webster School Construction | Jan. 1, 1939 | Jan. 1, 1948-59 | 20 Years | 3 | 138,000.00 | 82,000.00 |
| Municipal Improvements | Apr. 1, 1939 | Apr. 1, 1948-59 | 20 Years | 2 | 200,000.00 | 120,000.00 |
| Municipal Improvements and Equipment | July 1, 1939 | July 1, 1948-49 | 10 Years | 1½ | 100,000.00 | 20,000.00 |
| Municipal Improvements and Equipment | Sept. 1, 1939 | Sept. 1, 1948-59 | 20 Years | 2 | 125,000.00 | 69,000.00 |
| Municipal Improvements | Oct. 1, 1939 | Oct. 1, 1948-49 | 10 Years | 1½ | 50,000.00 | 10,000.00 |
| Municipal Improvements | Apr. 1, 1940 | Apr. 1, 1948-60 | 20 Years | 1¾ | 200,000.00 | 130,000.00 |
| Municipal Improvements and Equipment | July 1, 1940 | July 1, 1948-50 | 10 Years | 1¼ | 120,000.00 | 36,000.00 |
| Municipal Improvements and Equipment | Sept. 1, 1940 | Sept. 1, 1948-60 | 20 Years | 1½ | 100,000.00 | 65,000.00 |
| Municipal Improvements | April 1, 1941 | April 1, 1948-61 | 20 Years | 1½ | 200,000.00 | 140,000.00 |

| | | | | | | |
|--|--------------|-----------------|----------|----|-----------------------|-----------------------|
| Municipal Improvements and Equipment | July 1, 1941 | July 1, 1948-51 | 10 Years | 1¼ | 140,000.00 | 56,000.00 |
| Municipal Improvements and Equipment | Oct. 1, 1941 | Oct. 1, 1948-51 | 10 Years | 1¼ | 50,000.00 | 20,000.00 |
| Municipal Improvements and Equipment | July 1, 1942 | July 1, 1948-52 | 10 Years | 1¼ | 200,000.00 | 100,000.00 |
| Municipal Improvements and Equipment | July 1, 1943 | July 1, 1948 | 5 Years | 1 | 115,000.00 | 23,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1944 | Aug. 1, 1948-54 | 10 Years | 1¼ | 160,000.00 | 112,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1945 | Aug. 1, 1948-55 | 10 Years | 1¼ | 277,000.00 | 221,000.00 |
| Municipal Construction | Aug. 1, 1946 | Aug. 1, 1948-66 | 20 Years | 1½ | 590,000.00 | 560,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1946 | Aug. 1, 1948-56 | 10 Years | 1½ | 333,000.00 | 299,000.00 |
| Municipal Improvement and Construction | Aug. 1, 1947 | Aug. 1, 1948-67 | 20 Years | 1½ | 295,000.00 | 295,000.00 |
| Municipal Improvement and Equipment | Aug. 1, 1947 | Aug. 1, 1948-57 | 10 Years | 1½ | 350,000.00 | 350,000.00 |
| Total Serial Bonds (Exhibit C) | | | | | <u>\$6,669,500.00</u> | <u>\$3,560,500.00</u> |

SUMMARY

General Bonded Debt—January 1, 1947 \$3,319,000.00
 Add: Bonds Issued During the Year (Schedule 1A) 645,000.00

\$3,964,000.00
 403,500.00

Deduct: Bonds Paid During the Year

General Bonded Debt—December 31, 1947 \$3,560,500.00

EXHIBIT C—SCHEDULE 1A
CITY OF MANCHESTER
STATEMENT OF LOANS AUTHORIZED AND ISSUED
During the Year Ended December 31, 1947

| Description | Date of Issue | Date of Maturity | Term | Rate of Interest | Amount Issued |
|--|---------------|------------------|----------|------------------|---------------------|
| Bonds: | | | | | |
| Municipal Improvement and Construction | Aug. 1, 1947 | Aug. 1, 1948-67 | 20 Years | 1½% | \$295,000.00 |
| Municipal Improvement and Equipment | Aug. 1, 1947 | Aug. 1, 1948-57 | 10 Years | 1½% | 350,000.00 |
| | | | | | <u>\$645,000.00</u> |
| Notes: | | | | | |
| Municipal Parking Area ... | July 1, 1947 | July 1, 1948-52 | 5 Years | 2½% | <u>\$60,000.00</u> |

EXHIBIT C—SCHEDULE 2
CITY OF MANCHESTER
SCHEDULE OF NOTES PAYABLE
As at December 31, 1947

| Description | Date of Issue | Date of Maturity | Term | Rate | Original Amount | Outstanding Dec. 31, 1947 |
|--|---------------|------------------|----------|--------------------|--------------------|---------------------------|
| Airport Improvement | Jan. 2, 1941 | Jan. 2, 1948-51 | 10 Years | 2½ % | \$10,000.00 | \$4,000.00 |
| Municipal Parking Area | July 1, 1947 | July 1, 1948-52 | 5 Years | 2½ % | 60,000.00 | 60,000.00 |
| | | | | | <u>\$70,000.00</u> | |
| Total Notes Payable—(Exhibit C) | | | | | | <u>\$64,000.00</u> |
| SUMMARY | | | | | | |
| Notes Payable, January 1, 1947 | | | | \$5,000.00 | | |
| Add: Notes Issued During the Year | | | | 60,000.00 | | |
| | | | | <u>\$65,000.00</u> | | |
| Deduct: Notes Paid During the Year | | | | 1,000.00 | | |
| Notes Payable—December 31, 1947 | | | | <u>\$64,000.00</u> | | |

EXHIBIT D
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1947
TRUST AND INVESTMENT FUNDS

ASSETS

Schedule
Number

| | |
|--|--------------------|
| Cash in Custody of the City Treasurer: | |
| 1 Cemetery Trust Funds | \$376,106.97 |
| 2 Other Funds: | |
| Fire Replacement Damage Fund | 21,939.81 |
| C. H. Bartlett Legacy Income Account . | 26,078.70 |
| Nathan P. Hunt Children's Fund | 5,369.06 |
| Nathan P. Hunt School Prize Fund | 3,514.30 |
| Herrick Fund | 728.76 |
| Clara N. Brown Fund | 805.41 |
| | \$434,543.01 |
| 3 Library Trust Funds | 10,000.00 |
| 4 Securities in Custody of the City Treasurer | 500,500.00 |
| 5 Cash in Custody of the Treasurer of the Library Trustees | 109,676.77 |
| 5 Securities in Custody of the Treasurer of the Library Trustees | 4,500.00 |
| | Total Assets |
| | \$1,059,219.78 |

EXHIBIT D
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1947
TRUST AND INVESTMENT FUNDS

LIABILITIES

Trust Funds

Cemetery Funds:

| | | |
|----------------------------------|--------------|--------------|
| Pine Grove—Perpetual Care | \$699,857.69 | |
| Valley—Perpetual Care | 76,337.07 | |
| Piscataquog—Perpetual Care | 17,527.71 | |
| Merrill—Perpetual Care | 6,018.05 | |
| Amoskeag—Perpetual Care | 2,625.40 | |
| Stowell—Perpetual Care | 1,054.63 | |
| Pine Grove—Special | 58,674.63 | |
| Valley—Special | 11,200.67 | |
| Merrill—Special | 209.08 | |
| Piscataquog—Special | 388.71 | |
| Stark—Special | 1,572.35 | |
| Amoskeag—Special | 154.68 | |
| Gale Fund Income Account | 986.30 | |
| | | \$876,606.97 |

Other Funds:

| | | |
|--|-------------|-----------|
| Fire Damage Replacement Fund | \$21,939.81 | |
| C. H. Bartlett Legacy Income | 26,078.70 | |
| Nathan P. Hunt—Children's Fund | 5,369.06 | |
| Nathan P. Hunt—School Prize Fund | 3,514.30 | |
| Herrick Fund | 728.76 | |
| Clara N. Brown Fund | 805.41 | |
| | | 58,436.04 |

Library Funds:

| | | |
|--|------------|------------|
| John Hosley Fund | \$5,000.00 | |
| Moody-Currier Fund | 5,000.00 | |
| Dean Fund | 13,090.29 | |
| Eaton Fund | 3,976.12 | |
| Michael Prout Fund | 8,024.55 | |
| Mary E. Elliot Fund | 4,279.99 | |
| Nora Kennard Jones Fund (Cash) | 23,624.01 | |
| Nora Kennard Jones Fund (Securities) | 4,500.00 | |
| John Hosley Fund Income Account | 1,485.68 | |
| Edwin F. Jones Fund | 5,297.08 | |
| Emily A. Smith Fund | 5,312.35 | |
| James Lidell Arnott Fund | 2,994.70 | |
| Mrs. Georgia B. D. Carpenter Fund | 10,046.28 | |
| Frank P. Carpenter Fund | 24,968.19 | |
| Ruth C. Dudley Fund | 60.52 | |
| Mary M. Tollman Fund | 2,041.50 | |
| Frank H. Waters Fund | 3,173.22 | |
| Chaminade Cash Fund | 428.13 | |
| Income Account | 874.16 | |
| | | 124,176.77 |

Total Liabilities \$1,059,219.78

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947

| Name of Bank | Book Number | Bank Balance Jan. 1, 1947 | Deposits | Interest | With- drawals | Balance Dec. 31, 1947 |
|------------------------------------|----------------|---------------------------------|-------------|------------|------------------|--------------------------|
| PINE GROVE CEMETERY | | | | | | |
| Merchants National Bank | 271 | \$18,603.79 | ..... | \$280.61 | ..... | \$18,884.40 |
| Mechanics Savings Bank | 17935 | 11,703.88 | \$2,960.00 | 271.78 | \$351.78 | 14,583.88 |
| Mechanics Savings Bank | 4407 | 10,415.42 | 450.00 | 266.33 | 746.33 | 10,385.42 |
| Mechanics Savings Bank | 4522 | 21,256.92 | 690.00 | 529.97 | 574.97 | 21,901.92 |
| Mechanics Savings Bank | 3413 | 25,178.15 | 710.95 | 633.39 | ..... | 26,522.49 |
| Manchester Savings Bank | 50420 | 67,873.56 | 21,857.44 | 1,627.91 | 20,000.00 | 71,358.91 |
| Amoskeag Savings Bank | 151323 | 33,678.49 | ..... | 676.93 | 20,000.00 | 14,355.42 |
| Hillsborough County Savings Bank.. | 20250 | 34,032.12 | 7,000.00 | 578.26 | 20,619.00 | 20,991.38 |
| Hillsborough County Savings Bank.. | 16073 | 7,576.66 | 12,080.79 | 116.42 | 14,900.00 | 4,873.87 |
| Total Pine Grove Cemetery | | \$230,318.99 | \$45,749.18 | \$4,981.60 | \$77,192.08 | \$203,857.69 |
| VALLEY CEMETERY | | | | | | |
| Hillsborough County Savings Bank.. | 16072 | \$17,271.13 | \$1,755.00 | \$339.89 | \$2,803.50 | \$16,562.52 |
| Manchester Savings Bank | 154499 | 30,211.71 | ..... | 760.00 | ..... | 30,971.71 |
| Amoskeag Savings Bank | 68808 | 18,345.65 | 150.00 | 368.74 | ..... | 18,864.39 |
| Mechanics Savings Bank | 5569 | 5,305.00 | ..... | 133.45 | ..... | 5,438.45 |
| Total Valley Cemetery | | \$71,133.49 | \$1,905.00 | \$1,602.08 | \$2,803.50 | \$71,837.67 |

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947

| Name of Bank | Book Number | Bank Balance Jan. 1, 1947 | Deposits | Interest | With- drawals | Balance Dec. 31, 1947 |
|---------------------------------|----------------|---------------------------------|----------|----------|------------------|--------------------------|
| PISCATAQUOG CEMETERY | | | | | | |
| Amoskeag Savings Bank | 126854 | \$12,049.39 | \$447.50 | \$237.36 | \$283.00 | \$12,451.25 |
| Amoskeag Savings Bank | 126851 | 2,895.85 | ..... | 58.22 | 10.00 | 2,944.07 |
| Amoskeag Savings Bank | 126852 | 108.85 | ..... | 2.17 | ..... | 111.02 |
| Amoskeag Savings Bank | 126853 | 1,981.55 | ..... | 39.82 | ..... | 2,021.37 |
| Total Piscataquog Cemetery | | \$17,035.64 | \$447.50 | \$337.57 | \$293.00 | \$17,527.71 |
| AMOSKEAG CEMETERY | | | | | | |
| Amoskeag Savings Bank | 151322 | \$2,471.65 | \$150.00 | \$49.75 | \$46.00 | \$2,625.40 |
| MERRILL CEMETERY | | | | | | |
| Amoskeag Savings Bank | 69517 | \$6,013.98 | ..... | \$121.07 | \$117.00 | \$6,018.05 |
| STOWELL CEMETERY | | | | | | |
| Manchester Savings Bank | 145818 | \$1,053.63 | ..... | \$20.00 | \$19.00 | \$1,054.63 |

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947
PINE GROVE CEMETERY SPECIAL FUNDS

| Name of Trust Fund | Savings Bank | Book Number | Principal | Accumulated Income | Total in Bank Dec. 31, 1947 |
|--------------------------|--------------|-------------|-----------|--------------------|-----------------------------|
| Eliza A. Clark | Manchester | 165344 | \$500.00 | \$56.88 | \$556.88 |
| McKinnon-Powers | Manchester | 165161 | 100.00 | 5.56 | 105.56 |
| T. Kittridge Hall | Manchester | 165812 | 150.00 | 10.75 | 160.75 |
| R. A. Wheeler | Manchester | 165813 | 100.00 | 5.68 | 105.68 |
| Joseph L. Stevens | Manchester | 167988 | 100.00 | 5.72 | 105.72 |
| Jennie M. Corey | Manchester | 168006 | 2,500.00 | 391.07 | 2,891.07 |
| Rev. John Kamm | Manchester | 169614 | 100.00 | 5.07 | 105.07 |
| Corydon L. Manter | Manchester | 171910 | 150.00 | 8.47 | 158.47 |
| Mary E. Coburn | Manchester | 171981 | 200.00 | 6.50 | 206.50 |
| Maud E. Caron | Manchester | 171998 | 150.00 | 8.12 | 158.12 |
| Fannie L. Roper | Manchester | 172026 | 250.00 | 7.36 | 257.36 |
| Frederick Knowlton | Manchester | 173418 | 300.00 | 12.96 | 312.96 |
| Augusta Dehmelt | Manchester | 174113 | 100.00 | 7.11 | 107.11 |
| Albert J. Knight | Manchester | 174641 | 150.00 | 9.30 | 159.30 |
| Catherine Plimpton | Manchester | 174931 | 150.00 | 8.82 | 158.82 |
| Slack & Tasker | Manchester | 175757 | 150.00 | 9.69 | 159.69 |
| Peter A. Redman | Manchester | 175845 | 150.00 | 9.69 | 159.69 |
| Jennie L. Stratton | Manchester | 176409 | 100.00 | 5.19 | 105.19 |
| Eleanor J. Annis | Manchester | 134034 | 100.00 | 21.42 | 121.42 |
| Robert Laing | Manchester | 137449 | 200.00 | 69.42 | 269.42 |

| | | | | | |
|----------------------------|-----------|--------|----------|----------|----------|
| William P. Emerson | Mancheste | 17744 | 150.00 | 7.32 | 157.32 |
| James H. Mendell | Mancheste | 147048 | 200.00 | 60.06 | 200.06 |
| Eunice J. Willard | Mancheste | 177949 | 150.00 | 156.86 | 156.86 |
| Clark & Prescott | Mancheste | 148483 | 150.00 | 28.03 | 178.03 |
| Halbert N. Bond | Mancheste | 178217 | 1,791.70 | 91.70 | 1,791.70 |
| Robert H. Duncan | Mancheste | 178970 | 200.00 | 4.99 | 204.99 |
| Oliver Gould | Mancheste | 94650 | 500.00 | ..... | 500.00 |
| Mary L. Varney | Mancheste | 164851 | 100.00 | 5.92 | 105.92 |
| James Ried | Mancheste | 179584 | 200.00 | 4.88 | 204.88 |
| Capitola E. Welcome | Mancheste | 179678 | 150.00 | 5.58 | 155.58 |
| Charles E. Chase | Mancheste | 179704 | 300.00 | 8.15 | 308.15 |
| Nathaniel Clark | Mancheste | 143971 | 150.00 | 31.90 | 181.90 |
| Florence Barnard | Mancheste | 179885 | 250.00 | 5.65 | 255.65 |
| Edith E. Garland | Mancheste | 179961 | 150.00 | 5.99 | 155.99 |
| Nellie E. Smart | Mancheste | 180872 | 200.00 | 3.96 | 203.96 |
| Mrs. Clara Lacy | Mancheste | 180902 | 150.00 | 6.10 | 156.10 |
| Mrs. E. V. Rowe | Mancheste | 181794 | 150.00 | 5.07 | 155.07 |
| Henry B. Fairbanks | Mancheste | 181896 | 300.00 | 7.13 | 307.13 |
| May F. Nichols | Mancheste | 113370 | 500.00 | 298.30 | 798.30 |
| Barton & Hill | Mancheste | 115154 | 1,200.00 | 1,104.92 | 2,304.92 |
| Lucy E. Hodge | Mancheste | 115190 | 200.00 | 115.24 | 315.24 |
| George N. Baker | Mancheste | 152110 | 100.00 | 11.67 | 111.67 |
| George W. Weeks | Mancheste | 153173 | 200.00 | 5.05 | 205.05 |
| Anna C. Reischer | Mancheste | 153969 | 200.00 | 27.12 | 227.12 |
| Clara E. Whittemore | Mancheste | 156405 | 500.00 | 48.17 | 548.17 |
| Horace P. Simpson | Mancheste | 159383 | 150.00 | 12.20 | 162.20 |
| Benjamin F. Greer | Mancheste | 159813 | 100.00 | 10.85 | 110.85 |
| Gray and Greer | Mancheste | 159812 | 100.00 | 10.85 | 110.85 |
| Stratton and Rollins | Mancheste | 162820 | 125.00 | 9.34 | 134.34 |
| Ottile Wagner Hosser | Mancheste | 183080 | 200.00 | 1.98 | 201.98 |
| Addie C. Lee | Mancheste | 182815 | 150.00 | 4.85 | 154.85 |
| Angie F. Briggs | Mancheste | 182914 | 200.00 | 2.93 | 202.93 |
| Christina Pahl | Mancheste | 183161 | 150.00 | 3.79 | 153.79 |

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947
PINE GROVE CEMETERY SPECIAL FUNDS

| Name of Trust Fund | Savings Bank | Book Number | Principal | Accumulated Income | Total in Bank Dec. 31, 1947 |
|--------------------------------------|--------------|-------------|-----------|--------------------|-----------------------------|
| John W. French | Manchester | 183709 | 200.00 | 2.32 | 202.32 |
| Catherine Dennison Rosenberger | Manchester | 183416 | 150.00 | 4.17 | 154.17 |
| Charles E. Shaw | Manchester | 183823 | 200.00 | 2.32 | 202.32 |
| Barbara Netsch | Manchester | 184292 | 200.00 | 4.64 | 204.64 |
| Henry F. Pillsbury | Manchester | 184484 | 100.00 | 2.62 | 102.62 |
| Harley R. Henry | Manchester | 184607 | 150.00 | 3.59 | 153.59 |
| Joseph Beddows | Manchester | 184411 | 200.00 | 5.25 | 205.25 |
| Charles R. Corey | Manchester | 185708 | 150.00 | 3.34 | 153.34 |
| Dana A. Emery | Manchester | 185749 | 200.00 | 3.78 | 203.78 |
| John W. Burpee | Manchester | 186216 | 200.00 | 3.49 | 203.49 |
| Albert E. Worcester | Manchester | 186303 | 300.00 | 5.11 | 305.11 |
| Fred W. Pike | Manchester | 187320 | 150.00 | 2.43 | 152.43 |
| Bremner-Lauffenberger | Manchester | 187407 | 200.00 | 3.51 | 203.51 |
| Elmer W. Garland | Manchester | 187466 | 150.00 | 2.12 | 152.12 |
| Nettie E. Flanders | Manchester | 188011 | 150.00 | 2.16 | 152.16 |
| John A. Muehling | Manchester | 188466 | 200.00 | 2.97 | 202.97 |
| Max M. Simon | Manchester | 188709 | 200.00 | 2.12 | 202.12 |
| Henry A. Webb | Manchester | 188927 | 200.00 | 2.70 | 202.70 |
| Arthur J. Pitman | Manchester | 189852 | 200.00 | 1.98 | 201.98 |
| Eben Paul | Manchester | 191524 | 200.00 | 1.03 | 201.03 |

| | | | | | |
|--|------------------|--------|--------|-------|--------|
| Rudolph Sonnleitner | Manchester | 191160 | 200.00 | 1.87 | 201.87 |
| Emma A. Bachmann | Manchester | 191178 | 200.00 | 1.87 | 201.87 |
| Cyrilla M. Ford | Manchester | 192086 | 100.00 | 1.08 | 101.08 |
| Rose Lefevre Nichols | Manchester | 192165 | 500.00 | 2.47 | 502.47 |
| Mrs. Ellen Swahn | Manchester | 192736 | 200.00 | .92 | 200.92 |
| Mrs. Ida Clauson | Manchester | 192737 | 200.00 | .92 | 200.92 |
| Martha B. Ranno | Manchester | 190306 | 200.00 | 1.13 | 201.13 |
| Freida Seifert Maloney | Manchester | 190619 | 200.00 | 1.72 | 201.72 |
| Bartlett-Fisher | Manchester | 109726 | 200.00 | 1.72 | 201.72 |
| Charles Kirste | Manchester | 190887 | 200.00 | 1.29 | 201.29 |
| F. T. E. Richardson | Manchester | 191264 | 200.00 | 1.45 | 201.45 |
| Dante Smith and Victoria Holt | Manchester | 191303 | 200.00 | 1.45 | 201.45 |
| Mary Ann Hughes | Manchester | 191372 | 200.00 | 1.45 | 201.45 |
| Adraella V. Jones, George A. Jones and Eva G. Jones Pen-nett | Manchester | 191382 | 200.00 | 1.45 | 201.45 |
| Frank E. Stearns | Manchester | 191408 | 200.00 | 1.45 | 201.45 |
| Mildred S. Center | Manchester | 191463 | 200.00 | 1.45 | 201.45 |
| Frederick S. Lewis | Manchester | 191464 | 200.00 | 1.45 | 201.45 |
| Louise E. Remington | Manchester | 193084 | 200.00 | .50 | 200.50 |
| Martha Clark Collins | Manchester | 193303 | 500.00 | .21 | 500.21 |
| Mattie E. Senter | Manchester | 193586 | 200.00 | .25 | 200.25 |
| Elizabeth Taylor | Manchester | 193892 | 200.00 | .83 | 200.83 |
| Anne Van De Velde | Manchester | 194208 | 200.00 | ..... | 200.00 |
| Joseph C. and Sarah A. Dean, Edith Canney | Manchester | 194700 | 200.00 | ..... | 200.00 |
| Elwin C. Foster | Amoskeag | 199163 | 150.00 | 15.03 | 165.03 |
| Earle Payne | Amoskeag | 199411 | 200.00 | 8.81 | 208.81 |
| Hattie L. Slack | Amoskeag | 201424 | 100.00 | 3.93 | 103.93 |
| Mrs. F. L. Reischer | Amoskeag | 206343 | 150.00 | 7.80 | 157.80 |
| Ida M. Knox | Amoskeag | 206906 | 100.00 | 3.17 | 103.17 |
| Clara E. Colby | Amoskeag | 206907 | 150.00 | 7.30 | 157.30 |
| S. P. Cannon | Amoskeag | 172472 | 100.00 | 11.38 | 111.38 |
| | Amoskeag | 185388 | 200.00 | 43.42 | 243.42 |

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947
PINE GROVE CEMETERY SPECIAL FUNDS

| Name of Trust Fund | Savings Bank | Book Number | Principal | Accumulated Income | Total in Bank Dec. 31, 1947 |
|-----------------------------|--------------|-------------|-----------|--------------------|-----------------------------|
| Charles H. Robie | Amoskeag | 185389 | 150.00 | 14.43 | 164.43 |
| Addie C. Rowe | Amoskeag | 210216 | 150.00 | 9.54 | 159.54 |
| Theda F. Otis | Amoskeag | 211899 | 150.00 | 7.62 | 157.62 |
| Josephine O. Abbott | Amoskeag | 211898 | 100.00 | 5.78 | 105.78 |
| Rogler and Grimmer | Amoskeag | 185390 | 150.00 | 14.40 | 164.40 |
| George E. Rogers | Amoskeag | 185391 | 150.00 | 16.06 | 166.06 |
| Cora A. Gile | Amoskeag | 185387 | 150.00 | 16.09 | 166.09 |
| Grace A. Phillips | Amoskeag | 210630 | 150.00 | 9.04 | 159.04 |
| Robert Bremmer, Jr. | Amoskeag | 214586 | 100.00 | 5.76 | 105.76 |
| Ella M. Field | Amoskeag | 216004 | 200.00 | 2.43 | 202.43 |
| Marcia M. Badger | Amoskeag | 216006 | 100.00 | 5.07 | 105.07 |
| Gordon F. Palmer | Amoskeag | 219177 | 837.50 | 16.47 | 853.97 |
| Leopold Winkler | Amoskeag | 230637 | 120.00 | 4.60 | 124.60 |
| Mrs. Charles D. Welsh | Amoskeag | 154127 | 200.00 | 39.14 | 239.14 |
| Emily Theuner | Amoskeag | 157155 | 50.00 | 10.04 | 60.04 |
| Karl Klein | Amoskeag | 222208 | 100.00 | 3.26 | 103.26 |
| Frank W. Avery | Amoskeag | 168482 | 100.00 | 12.27 | 112.27 |
| Annie L. Avery | Amoskeag | 222693 | 150.00 | 4.09 | 154.09 |
| James Crossley | Amoskeag | 229802 | 200.00 | 3.70 | 203.70 |
| Rufus H. Pike | Amoskeag | 223501 | 400.00 | 4.95 | 404.95 |

| | | | | | |
|----------------------------|-----------------|--------|----------|--------|----------|
| Tillie A. Lamoureux | Amoskeag | 225598 | 100.00 | 2.34 | 102.34 |
| Charles W. Powell | Amoskeag | 160833 | 100.00 | 22.39 | 122.39 |
| Maria F. Laport | Amoskeag | 161396 | 100.00 | 20.86 | 120.86 |
| Hattie C. Curtis | Amoskeag | 164246 | 95.00 | 19.70 | 114.70 |
| Anna C. Nelson | Amoskeag | 226736 | 200.00 | 3.93 | 203.93 |
| Amariah Avery | Amoskeag | 227353 | 203.00 | 3.65 | 203.65 |
| Leland and Waldron | Amoskeag | 174397 | 200.00 | 12.03 | 212.03 |
| L. V. Heath | Amoskeag | 183244 | 150.00 | 16.46 | 166.46 |
| Medora W. Elliott | Amoskeag | 188141 | 500.00 | 22.89 | 522.89 |
| John Rustler | Amoskeag | 190698 | 100.00 | 5.97 | 105.97 |
| Ralph I. Bean | Amoskeag | 193305 | 200.00 | 15.80 | 215.80 |
| Julia M. Opelt | Amoskeag | 197066 | 100.00 | 4.70 | 104.70 |
| William C. Spear | Amoskeag | 197051 | 2,500.00 | 496.03 | 2,996.03 |
| George F. Sargent | Amoskeag | 152887 | 100.00 | 11.58 | 111.58 |
| Walker Ward | Amoskeag | 217918 | 250.00 | 4.41 | 254.41 |
| Alice L. Thayer | Amoskeag | 232966 | 150.00 | 3.20 | 153.20 |
| Elizabeth Shea | Amoskeag | 232771 | 100.00 | .89 | 100.89 |
| Father A. Marr | Amoskeag | 232239 | 120.00 | 8.73 | 123.73 |
| Mary H. Tucker | Amoskeag | 232310 | 100.00 | 1.16 | 101.16 |
| Lilla B. Long | Amoskeag | 233864 | 100.00 | 1.68 | 101.68 |
| Hazleton and Stevens | Amoskeag | 232341 | 203.00 | 2.39 | 202.39 |
| Mary E. Phinney | Amoskeag | 232558 | 100.00 | 1.16 | 101.16 |
| John B. Van Poycke | Amoskeag | 235250 | 200.00 | 4.70 | 204.70 |
| James A. Fracker | Amoskeag | 237130 | 200.00 | 3.67 | 203.67 |
| William A. Gage | Amoskeag | 237296 | 150.00 | 4.03 | 154.03 |
| Henry Gossler | Amoskeag | 238171 | 150.00 | 3.77 | 153.77 |
| Charles J. Johnson | Amoskeag | 239845 | 200.00 | 3.14 | 203.14 |
| Ottile Wagner Hosser | Amoskeag | 240315 | 2,500.00 | 19.71 | 2,519.71 |
| John E. Johnson | Amoskeag | 242966 | 200.00 | 2.08 | 202.08 |
| Maggie Barney | Mechanics | 16796 | 150.00 | 11.95 | 161.95 |
| William W. Ingham | Mechanics | 15889 | 700.00 | 102.04 | 802.04 |
| Flora C. Cloworth | Mechanics | 15885 | 150.00 | 23.42 | 173.42 |
| Fannie L. Roper | Mechanics | 15888 | 150.00 | 15.27 | 165.27 |

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947
PINE GROVE CEMETERY SPECIAL FUNDS

| Name of Trust Fund | Savings Bank | Book Number | Principal | Accumulated Income | Total in Bank in Dec. 31, 1947 |
|---------------------------|-----------------|-------------|-----------|--------------------|--------------------------------|
| Estelle J. Stevens | Mechanics | 15586 | 100.00 | 8.42 | 108.42 |
| Herbert S. Clough | Mechanics | 15590 | 200.00 | 4.92 | 204.92 |
| Thomas Walker, Jr. | Mechanics | 17591 | 150.00 | 9.53 | 159.53 |
| Pernella M. Smith | Mechanics | 18348 | 150.00 | 6.45 | 156.45 |
| Elizabeth Alexander | Mechanics | 13382 | 100.00 | 22.03 | 122.03 |
| Silas C. Stetson | Mechanics | 13511 | 150.00 | 51.84 | 201.84 |
| Orra V. Chase | Mechanics | 13606 | 400.00 | 168.16 | 568.16 |
| Frank M. Randall | Mechanics | 13707 | 100.00 | 20.28 | 120.28 |
| William G. Garmon | Mechanics | 17717 | 100.00 | 5.69 | 105.69 |
| Abraham L. Garmon | Mechanics | 17718 | 100.00 | 5.69 | 105.69 |
| John C. Peterson | Mechanics | 14390 | 100.00 | 19.00 | 119.00 |
| T. Pauline Koehler | Mechanics | 17830 | 150.00 | 6.87 | 156.87 |
| Emma M. Blakely | Mechanics | 14627 | 100.00 | 13.93 | 113.93 |
| Albertine M. Beeman | Mechanics | 17842 | 150.00 | 6.87 | 156.87 |
| Rachel B. Reid | Mechanics | 13831 | 500.00 | 135.91 | 635.91 |
| Frank Murray | Mechanics | 14204 | 100.00 | 21.88 | 121.88 |
| Tillie F. Robinson | Mechanics | 14232 | 100.00 | 18.00 | 118.00 |
| Walter R. Cox | Mechanics | 18074 | 300.00 | 8.61 | 308.61 |
| Emily E. Killey | Mechanics | 7815 | 2,500.00 | 147.70 | 2,647.70 |
| Charles E. Chapman | Mechanics | 14932 | 150.00 | 25.37 | 175.37 |

| | | | | | |
|--|---------------------------|-------|----------|--------|----------|
| Bertha A. Morton | Mechanics | 15025 | 150.00 | 19.22 | 169.22 |
| James C. Stockdale | Mechanics | 15032 | 100.00 | 13.40 | 113.40 |
| Mary T. Dixon | Mechanics | 15548 | 50.00 | 8.95 | 58.95 |
| Frank W. Dunsmoor | Mechanics | 16021 | 200.00 | 29.06 | 229.06 |
| Lavica E. Gove | Mechanics | 15587 | 200.00 | 14.31 | 214.31 |
| Charlotte E. McAllister | Mechanics | 18562 | 200.00 | 5.46 | 205.46 |
| Ellis Trust Fund | Mechanics | 18417 | 150.00 | 4.39 | 154.39 |
| Charles P. Porter | Mechanics | 18407 | 150.00 | 4.68 | 154.68 |
| Ida M. Proctor | Mechanics | 18408 | 200.00 | 5.17 | 205.17 |
| Theresa L. Schuneman | Mechanics | 19902 | 200.00 | .67 | 200.67 |
| Raco Theodore | Mechanics | 19911 | 700.00 | .83 | 700.83 |
| Matty M. McCreedy | Mechanics | 19932 | 200.00 | .25 | 200.25 |
| Frederick W. Hoffmann | Mechanics | 19933 | 200.00 | .25 | 200.25 |
| Lora E. Hutchinson | Mechanics | 19955 | 200.00 | .25 | 200.25 |
| Josephine A. Dolher | Hillsborough County | 31771 | 100.00 | 8.33 | 108.33 |
| Tillie Gowitzke | Hillsborough County | 30466 | 100.00 | 4.19 | 104.19 |
| Nellie H. Brown | Hillsborough County | 31770 | 250.00 | 17.81 | 267.81 |
| John H. Andrews and Joseph Herrmann | Hillsborough County | 31790 | 2,500.00 | 374.78 | 2,874.78 |
| Frederick H. Salls | Hillsborough County | 33196 | 100.00 | 7.73 | 107.73 |
| Levi E. Payne | Hillsborough County | 33758 | 100.00 | 5.44 | 105.44 |
| Fred H. Cate | Hillsborough County | 35289 | 100.00 | 4.78 | 104.78 |
| Ellen Washburn | Hillsborough County | 22138 | 100.00 | 5.69 | 105.69 |
| Myra C. Corey | Hillsborough County | 22278 | 100.00 | 27.01 | 127.01 |
| Clarence M. Woodbury | Hillsborough County | 20357 | 100.00 | 34.02 | 134.02 |
| James R. Straw | Hillsborough County | 20719 | 200.00 | 35.70 | 235.70 |
| Gustav Volkman | Hillsborough County | 38729 | 150.00 | 3.45 | 153.45 |
| Nathan P. Hunt | Hillsborough County | 26962 | 200.00 | 22.92 | 222.92 |
| John D. Bean | Hillsborough County | 39851 | 200.00 | 2.82 | 202.82 |
| Thiem and Wolf | Hillsborough County | 40935 | 150.00 | 1.68 | 151.68 |
| W. E. Porter and Sophia Phil- brick | Hillsborough County | 41811 | 150.00 | 4.24 | 154.24 |
| Victor E. Stevens | Hillsborough County | 42498 | 200.00 | 3.73 | 203.73 |
| | Hillsborough County | 43332 | 150.00 | 2.77 | 152.77 |

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947
PINE GROVE CEMETERY SPECIAL FUNDS

| Name of Trust Fund | Savings Bank | Book Number | Principal | Accumulated Income | Total in Bank Dec. 31, 1947 |
|---|---|-------------|--------------------|--------------------|-----------------------------|
| William T. McMaster | Hillsborough County | 43060 | 200.00 | 3.06 | 203.06 |
| John M. Steward | Hillsborough County | 43425 | 150.00 | 2.52 | 152.52 |
| Nellie M. Worthley | Manchester Federals Savings and Loan Association | 11449 | 200.00 | 2.40 | 202.40 |
| Major William C. Jones | Manchester Federals Savings and Loan Association | 11452 | 200.00 | 2.40 | 202.40 |
| John H. Proctor | | | | | |
| Total Pine Grove Cemetery Special Funds | | | <u>\$53,397.50</u> | <u>\$5,277.13</u> | <u>\$58,674.63</u> |
| VALLEY CEMETERY SPECIAL FUNDS | | | | | |
| Frederick Smythe | Manchester | 172374 | \$4,000.00 | \$552.55 | \$4,552.55 |
| James Cossar | Manchester | 172375 | 200.00 | 5.16 | 205.16 |
| Elizabeth Holden Healy | Manchester | 147047 | 100.00 | 14.36 | 114.36 |
| E. W. Harrington | Manchester | 108743 | 2,000.00 | 2,113.94 | 4,113.94 |
| Hannah A. Currier | Amoskeag | 185386 | 500.00 | 324.43 | 824.43 |
| Sawyer and Breen | Amoskeag | 154784 | 100.00 | 25.28 | 125.28 |
| Emma T. Parker | Amoskeag | 173017 | 300.00 | 19.15 | 319.15 |
| M. G. J. Tewksbury | Amoskeag | 177022 | 179.50 | 6.44 | 185.94 |

| | | | | | |
|--|---------------------------|--------|------------|------------|-------------|
| George F. Sargent | Amoskeag | 152887 | 300.00 | 34.74 | 334.74 |
| Carl L. Caton | Mechanics | 17499 | 200.00 | 2.20 | 202.20 |
| Nathan P. Hunt | Hillsborough County | 26962 | 200.00 | 22.92 | 222.92 |
| Total Valley Cemetery Special Funds | | | \$8,079.50 | \$3,121.17 | \$11,200.67 |
| PISCATAQUOG CEMETERY SPECIAL FUNDS | | | | | |
| Caroline Rundlett | Manchester | 168609 | \$125.00 | \$9.31 | \$134.31 |
| Walker-Ward | Amoskeag | 217948 | 250.00 | 4.40 | 254.40 |
| Total Piscataquog Cemetery Special Funds | | | \$375.00 | \$13.71 | \$388.71 |
| MERRILL CEMETERY SPECIAL FUNDS | | | | | |
| Cleaves N. Harvey | Manchester | 149756 | \$200.00 | \$9.08 | \$209.08 |
| AMOSKEAG CEMETERY SPECIAL FUNDS | | | | | |
| Thomas Hamilton | Mechanics | 18406 | \$150.00 | \$4.68 | \$154.68 |
| GALE FUND INCOME ACCOUNT | | | | | |
| Gale Fund Income | Amoskeag | 34108 | \$104.49 | \$881.81 | \$986.30 |
| SPECIAL STARK FUND | | | | | |
| Edith F. Stark | Amoskeag | 122381 | \$1,000.00 | \$572.35 | \$1,572.35 |

EXHIBIT D—SCHEDULE 1

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER

As At December 31, 1947

SUMMARY OF CEMETERY TRUST FUNDS—CASH

| | | Total in Bank Dec. 31, 1947 |
|---|-------------|--------------------------------|
| Pine Grove Cemetery | | \$203,857.69 |
| Valley Cemetery | | 71,837.07 |
| Piscataquog Cemetery | | 17,527.71 |
| Amoskeag Cemetery | | 2,625.40 |
| Merrill Cemetery | | 6,018.05 |
| Stowell Cemetery | | 1,054.63 |
| Special Funds: | | |
| Pine Grove Cemetery | \$58,674.63 | |
| Valley Cemetery | 11,200.67 | |
| Piscataquog Cemetery | 388.71 | |
| Merrill Cemetery | 209.08 | |
| Amoskeag Cemetery | 154.68 | |
| Gale Fund Income Account | 986.30 | |
| Stark Fund | 1,572.35 | |
| | | <u>73,186.42</u> |
| Total Cash Cemetery Trust Funds (Exhibit D) | | <u>\$376,106.97</u> |

EXHIBIT D—SCHEDULE 2

CITY OF MANCHESTER SCHEDULE OF OTHER FUNDS—CASH IN CUSTODY OF THE CITY TREASURER

As At December 31, 1947

| Name of Fund | Name of Bank | Book Number | Principal | Balance Jan. 1, 1947 | Interest and Other Credits | Withdrawals | Accumulated Income | Balance Dec. 31, 1947 |
|--|---------------------------------------|---------------|------------|-------------------------|----------------------------|-------------|-------------------------|-------------------------|
| Fire Damage Replacement Fund | Merchants National Manchester Savings | 354 157089 | ..... | \$4,570.48 10,875.89 | \$68.92 424.52 | ..... | \$4,639.40 17,300.41 | \$4,639.40 17,300.41 |
| C. H. Bartlett Legacy .. | Manchester Savings | 153316 | ..... | \$21,446.57 | \$493.44 | ..... | \$21,939.81 | \$21,939.81 |
| Nathan P. Hunt Fund for Children's Entertainment | Manchester Savings | 153316 | ..... | \$32,401.05 | \$827.05 | \$7,150.00 | \$26,078.70 | \$26,078.70 |
| Nathan P. Hunt Fund for School Prize and Book Fund | Hillsborough County Savings | 29664 | \$5,000.00 | \$886.54 | \$114.56 | \$632.04 | \$369.06 | \$5,369.06 |
| Herrick Fund | Hillsborough County Savings | 29665 | \$3,000.00 | \$713.23 | \$71.55 | \$270.48 | \$514.30 | \$3,514.30 |
| Clara N. Brown Trust Fund | Manchester Savings | 163088 | \$500.00 | \$210.89 | \$17.87 | ..... | \$228.76 | \$728.76 |
| Total | Manchester Savings | 175123 | \$650.00 | \$150.31 | \$20.13 | \$15.03 | \$155.41 | \$805.41 |
| | | | | | | | | \$58,436.04 |

EXHIBIT D—SCHEDULE 3
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947

| Name of Fund | Name of Bank | Book Number | Balance Jan. 1, 1947 | Deposits and Other Credits | With- drawals | Balance Dec. 31, 1947 |
|-------------------------|--------------------|----------------|-------------------------|-------------------------------|------------------|--------------------------|
| Moody-Currier Fund ... | Amoskeag Savings | 123865 | \$5,000.00 | \$101.17 | \$101.17 | \$5,000.00 |
| John Hosley Fund | Mechanics Savings | 12466 | 5,000.00 | 126.04 | 126.04 | 5,000.00 |
| Oliver Gould Fund | Manchester Savings | 94650 | * | .68 | .68 | * |
| Total | | | \$10,000.00 | \$227.89 | \$227.89 | \$10,000.00 |

* Note: Principal of \$500.00 included in Pine Grove Cemetery Special Funds.

EXHIBIT D—SCHEDULE 4
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—
SECURITIES
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947

| Description | Date of Issue | Date of Maturity | Rate Per Cent | Serial Number | Amount | Total |
|------------------------------|----------------|--------------------|------------------|------------------|------------|-------|
| PINE GROVE CEMETERY | | | | | | |
| City of Manchester Bonds: | | | | | | |
| Highway Bonds | 1. 1928 | May 1, 1948 | 4 | 49-50 | \$2,000.00 | |
| Sewer Bonds | 1. 1929 | Sept. 1, 1948-1949 | 4½ | 47-50 | 10,000.00 | |
| Permanent Improvements Bonds | 1. 1932 | April 1, 1948-1952 | 4½ | 76-100 | 25,000.00 | |
| School Bonds | 1. 1939 | Jan. 1, 1948-1959 | 3 | 57-138, | 82,000.00 | |
| U. S. Treasury Bonds | 15. 1943 | June 15, 1964-1969 | 2½ | 29027-11 | 10,000.00 | |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-1969 | 2½ | 29028-1 | 10,000.00 | |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-1969 | 2½ | 29029-8 | 10,000.00 | |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-1969 | 2½ | 29030-1 | 10,000.00 | |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-1969 | 2½ | 29031-A | 10,000.00 | |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-1969 | 2½ | 29135-F | 10,000.00 | |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-1969 | 2½ | 29136-F | 10,000.00 | |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-1969 | 2½ | 29340-L | 10,000.00 | |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-1969 | 2½ | 29341-A | 10,000.00 | |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-1969 | 2½ | 29342-B | 10,000.00 | |
| U. S. Treasury Bonds | Sept. 15, 1943 | Dec. 15, 1964-1969 | 2½ | 36261-A | 10,000.00 | |
| U. S. Treasury Bonds | Sept. 15, 1943 | Dec. 15, 1964-1969 | 2½ | 36262-B | 10,000.00 | |
| U. S. Treasury Bonds | Sept. 15, 1943 | Dec. 15, 1964-1969 | 2½ | 36263-C | 10,000.00 | |
| U. S. Treasury Bonds | Sept. 15, 1943 | Dec. 15, 1964-1969 | 2½ | 36264-D | 10,000.00 | |

EXHIBIT D—SCHEDULE 4
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—
SECURITIES
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947

| Description | Date of Issue | Date of Maturity | Rate Per Cent | Serial Number | Amount | Total |
|----------------------------|----------------|--------------------|------------------|------------------|-----------|--------------|
| U. S. Treasury Bonds | Sept. 15, 1943 | Dec. 15, 1964-1969 | 2½ | 36265-E | 10,000.00 | |
| U. S. Treasury Bonds | Dec. 1, 1944 | Mar. 15, 1966-1971 | 2½ | 22116-F | 10,000.00 | |
| U. S. Treasury Bonds | Dec. 1, 1944 | Mar. 15, 1966-1971 | 2½ | 22117-H | 10,000.00 | |
| U. S. Treasury Bonds | Dec. 1, 1944 | Mar. 15, 1966-1971 | 2½ | 22118-J | 10,000.00 | |
| U. S. Treasury Bonds | Dec. 1, 1944 | Mar. 15, 1966-1971 | 2½ | 22119-K | 10,000.00 | |
| U. S. Treasury Bonds | Dec. 1, 1944 | Mar. 15, 1966-1971 | 2½ | 22120-L | 10,000.00 | |
| U. S. Treasury Bonds | Nov. 15, 1945 | Dec. 15, 1967-1972 | 2½ | 127531-A | 10,000.00 | |
| U. S. Treasury Bonds | Nov. 15, 1945 | Dec. 15, 1967-1972 | 2½ | 127532-B | 10,000.00 | |
| U. S. Treasury Bonds | Nov. 15, 1945 | Dec. 15, 1967-1972 | 2½ | 127530-L | 10,000.00 | |
| U. S. Treasury Bonds | Nov. 15, 1945 | Dec. 15, 1967-1972 | 2½ | 127527-H | 10,000.00 | |
| U. S. Treasury Bonds | Nov. 15, 1945 | Dec. 15, 1967-1972 | 2½ | 127529-K | 10,000.00 | |
| U. S. Treasury Bonds | Nov. 15, 1945 | Dec. 15, 1967-1972 | 2½ | 127528-J | 10,000.00 | |
| U. S. Treasury Bonds | June 1, 1945 | June 15, 1967-1972 | 2½ | 72235-E | 10,000.00 | |
| U. S. Treasury Bonds | June 1, 1945 | June 15, 1967-1972 | 2½ | 72234-D | 10,000.00 | |
| U. S. Treasury Bonds | June 1, 1945 | June 15, 1967-1972 | 2½ | 72233-C | 10,000.00 | |
| U. S. Treasury Bonds | June 1, 1945 | June 15, 1967-1972 | 2½ | 72232-B | 10,000.00 | |
| U. S. Treasury Bonds | June 1, 1945 | June 15, 1967-1972 | 2½ | 72231-A | 10,000.00 | |
| U. S. Treasury Bonds | June 1, 1945 | June 15, 1967-1972 | 2½ | 72230-L | 10,000.00 | |
| | | | | | | \$433,000.00 |

| | | | |
|--|---------------|--------------------|--------------|
| City of Manchester Notes: | | | |
| Serial Notes | Jan. 1, 1941 | Jan. 1, 1948-1951 | 7-10 |
| Serial Notes | July 1, 1947 | July 1, 1948-1952 | 1-5 |
| | | | 64,000.00 |
| Total Securities—Pine Grove Cemetery | | | \$497,000.00 |
| VALLEY CEMETERY | | | |
| City of Manchester: | | | |
| War Memorial Bonds | July 1, 1928 | July 1, 1948 | 39-40 |
| Fire Apparatus Bonds | Sept. 1, 1929 | Sept. 1, 1948-1949 | 22-23 |
| | | | 3,500.00 |
| Total Securities—Valley Cemetery | | | \$500,500.00 |
| Total Securities—Pine Grove Cemetery and Valley Cemetery (Exhibit D) | | | |

EXHIBIT D—SCHEDULE 5
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—CASH
IN CUSTODY OF THE TREASURER OF THE LIBRARY TRUSTEES
As At December 31, 1947

| Name of Funds | Book Number | Balance Jan. 1, 1947 | Interest and Other Deposits | With- drawals | Balance Dec. 31, 1947 |
|--|----------------|-------------------------|-----------------------------------|------------------|--------------------------|
| Dean Fund: | | | | | |
| Amoskeag Savings Bank | 94654 | \$2,939.22 | \$59.07 | \$125.04 | \$2,873.25 |
| Manchester Savings Bank | 16445 | 3,437.85 | 86.99 | 252.49 | 3,272.35 |
| Manchester Savings Bank | 75958 | 2,382.91 | 59.74 | 44.98 | 2,397.67 |
| Mechanics Savings Bank | 6421 | 2,174.63 | 54.69 | ..... | 2,229.32 |
| Mechanics Savings Bank | 15592 | 2,259.59 | 58.11 | ..... | 2,317.70 |
| | | \$13,194.20 | \$318.60 | \$422.51 | \$13,090.29 |
| Eaton Fund: | | | | | |
| Hillsborough County Savings Bank | 106 | \$2,430.90 | \$48.54 | \$49.20 | \$2,430.24 |
| Mechanics Savings Bank | 15593 | 1,588.71 | 39.92 | 82.75 | 1,545.88 |
| | | \$4,019.61 | \$88.46 | \$131.95 | \$3,976.12 |
| Michael Prout Fund: | | | | | |
| Amoskeag Savings Bank | 106269 | \$3,651.48 | \$74.66 | \$67.18 | \$3,658.36 |
| Manchester Savings Bank | 100664 | 3,276.93 | 82.25 | 39.50 | 3,319.68 |
| Mechanics Savings Bank | 7329 | 1,061.19 | 26.86 | 41.54 | 1,046.51 |
| | | \$7,989.60 | \$183.17 | \$148.22 | \$8,024.55 |

| | | | | | |
|--|---------|-------------|------------|------------|-------------|
| Mary E. Elliot Fund: | | | | | |
| Hillsborough County Savings Bank | 104 | \$734.34 | \$14.68 | \$222.87 | \$526.15 |
| Mechanics Savings Bank | 64.23 | 3,769.06 | 94.40 | 100.62 | 3,753.84 |
| | | \$4,494.40 | \$109.08 | \$323.49 | \$4,279.99 |
| Nora Kennard Jones Fund: | | | | | |
| Hillsborough County Savings Bank | 375.54 | \$20,508.20 | \$8,451.69 | \$5,395.88 | \$23,624.61 |
| Hosley Fund Income Account: | | | | | |
| Amoskeag Savings Bank | 1478.27 | \$1,755.09 | \$35.27 | \$304.68 | \$1,485.68 |
| Edwin F. Jones Fund: | | | | | |
| Mechanics Savings Bank | 116.89 | \$5,253.03 | \$132.22 | \$88.17 | \$5,297.08 |
| Emily A. Smith Fund: | | | | | |
| Mechanics Savings Bank | 718.9 | \$5,337.01 | \$135.65 | \$140.31 | \$5,312.35 |
| James Liddell Arnott Fund: | | | | | |
| Manchester Savings Bank | 1598.56 | \$3,048.97 | \$78.00 | \$132.27 | \$2,994.70 |
| Mrs. Georgia B. D. Carpenter Fund: | | | | | |
| Manchester Savings Bank | 165.491 | \$10,038.05 | \$255.89 | \$247.66 | \$10,046.28 |
| Frank P. Carpenter Fund: | | | | | |
| Manchester Savings Bank | 1779.51 | \$5,163.43 | \$128.41 | \$353.97 | \$4,937.87 |
| Amoskeag Savings Bank | 2225.79 | 4,705.18 | 94.57 | 130.38 | 4,669.37 |
| Hillsborough County Savings Bank | 364.49 | 5,036.32 | 100.72 | ..... | 5,137.04 |
| Mechanics Savings Bank | 178.39 | 10,159.23 | 257.95 | 193.27 | 10,223.91 |
| | | \$25,064.16 | \$581.65 | \$677.62 | \$24,968.19 |

EXHIBIT D—SCHEDULE 5
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—CASH
IN CUSTODY OF THE TREASURER OF THE LIBRARY TRUSTEES
As At December 31, 1947

| Name of Funds | Book Number | Balance Jan. 1, 1947 | Interest and Other Deposits | With- drawals | Balance Dec. 31, 1947 |
|---|----------------|-------------------------|-----------------------------------|-------------------|--------------------------|
| Ruth C. Dudley Fund: Annoskeag Savings Bank | 197296 | \$59.35 | \$1.17 | ..... | \$60.52 |
| Mary M. Tollman Fund: Mechanics Savings Bank | 17060 | \$2,083.75 | \$52.61 | \$94.86 | \$2,041.50 |
| Frank H. Waters Fund: Hillsborough County Savings Bank | 43429 | \$3,111.00 | \$62.22 | ..... | \$3,173.22 |
| Chaminade Cash Fund: Hillsborough County Savings Bank | 39951 | \$171.38 | \$256.75 | ..... | \$428.13 |
| Income Account: Merchants National Bank | | \$875.91 | ..... | \$1.75 | \$874.16 |
| | | <u>\$107,063.71</u> | <u>\$10,742.43</u> | <u>\$8,129.37</u> | |
| Total Library Trust Funds—Cash (Exhibit D) | | | | | <u>\$109,676.77</u> |

EXHIBIT D—SCHEDULE 5

CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS—SECURITIES IN CUSTODY OF THE TREASURER OF THE LIBRARY TRUSTEES

As At December 31, 1947

| Description | Serial Number | Date of Issue | Date of Maturity | Rate Per Cent | Amount | Balance Dec. 31, 1947 |
|---|------------------|------------------|---------------------|------------------|------------|--------------------------|
| Total Library Trust Funds—Cash | | | | | | |
| Brought Forward | | | | | | \$109,676.77 |
| U. S. Savings Bonds Series G | M908798G | 9-1-42 | 9-1-54 | 2½ | \$1,000.00 | |
| U. S. Savings Bonds Series G | D389678G | 9-1-42 | 9-1-54 | 2½ | 500.00 | |
| U. S. Savings Bonds Series G | D1536804G | 4-1-43 | 4-1-55 | 2½ | 1,000.00 | |
| U. S. Savings Bonds Series G | M3740235G | 6-1-45 | 6-1-57 | 2½ | 1,000.00 | |
| U. S. Savings Bonds Series G | M3741099G | 6-1-45 | 6-1-57 | 2½ | 1,000.00 | |
| Total Library Trust Funds—Securities (Exhibit D) | | | | | | 4,500.00 |
| Total Cash and Securities in Custody of the Treasurer of Library Trustees | | | | | | <u>\$114,176.77</u> |
| SUMMARY OF LIBRARY TRUST FUNDS | | | | | | |
| Total in Custody of the Treasurer of Library Trustees | | | | \$114,176.77 | | |
| Total in Custody of the City Treasurer | | | | 10,000.00 | | |
| | | | | | | <u>\$124,176.77</u> |

EXHIBIT D—SCHEDULE 6
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—INCOME ACCOUNT
For the Fiscal Year Ended December 31, 1947

| | Pine Grove Cemetery | Valley Cemetery | Piscataquog Cemetery | Merrill Cemetery | Amoskeag Cemetery | Stowell Cemetery | Special Funds | Total |
|---------------------------------|---------------------|-----------------|----------------------|------------------|-------------------|------------------|---------------|-------------|
| Balance January 1, 1947. | \$49,858.54 | \$9,294.78 | \$6,143.82 | \$2,204.85 | \$108.15 | \$38.63 | \$9,446.08 | \$77,094.85 |
| Income: | | | | | | | | |
| Interest on Bonds | \$12,192.50 | \$255.00 | ..... | ..... | ..... | ..... | ..... | \$12,447.50 |
| Interest on Serial Notes | 112.50 | ..... | ..... | ..... | ..... | ..... | ..... | 112.50 |
| Interest on Savings | 4,981.00 | 1,602.08 | \$337.57 | \$121.07 | \$49.75 | \$20.00 | \$1,651.53 | 8,763.60 |
| Bank Accounts | 225.79 | ..... | ..... | ..... | ..... | ..... | ..... | 225.79 |
| Interest on Lots Sold. | | | | | | | | |
| Total income | \$17,512.39 | \$1,857.08 | \$337.57 | \$121.07 | \$49.75 | \$20.00 | \$1,651.53 | \$21,549.39 |
| Expenses: | | | | | | | | |
| Perpetual Care of Lots | \$14,619.00 | \$1,793.50 | \$283.00 | \$117.00 | \$46.00 | \$19.00 | \$1,452.00 | \$18,329.50 |
| Partial Care of Lots | 716.33 | ..... | ..... | ..... | ..... | ..... | ..... | 716.33 |
| Care of Single Graves | 529.97 | ..... | ..... | ..... | ..... | ..... | ..... | 529.97 |
| Perpetual Care of | | | | | | | | |
| Single Graves | 271.78 | ..... | ..... | ..... | ..... | ..... | ..... | 271.78 |
| Clerical Services | 900.00 | ..... | ..... | ..... | ..... | ..... | ..... | 900.00 |
| Transfer to Library— | | | | | | | | |
| Gould Fund ..... | ..... | ..... | ..... | ..... | ..... | ..... | .68 | .68 |
| Care of General Stark Lot ..... | ..... | ..... | ..... | ..... | ..... | ..... | .65.00 | 65.00 |
| Miscellaneous ..... | ..... | 1,010.00 | 10.00 | ..... | ..... | ..... | ..... | 1,020.00 |
| Total Expenses | \$17,037.08 | \$2,803.50 | \$293.00 | \$117.00 | \$46.00 | \$19.00 | \$1,517.68 | \$21,833.26 |
| Balance Dec. 31, 1947 .. | \$50,333.85 | \$8,348.36 | \$6,188.39 | \$2,208.92 | \$111.90 | \$39.63 | \$9,579.93 | \$76,810.98 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS

Balance Sheet Accounts

Taxes (Schedule 1):

| | | |
|--|----------------|----------------------|
| Property Taxes | \$3,895,782.70 | |
| Poll Taxes—City | 73,736.00 | |
| Poll Taxes—State Soldiers' Bonus | 2,694.00 | |
| Interest on Soldiers' Bonus | 297.57 | |
| Tax Title | 3,667.60 | |
| Tax Deeds | 2,547.79 | |
| | | <hr/> \$3,978,725.66 |

Accounts Receivable:

| | | |
|--|------------|-----------------|
| Police Department—Parking Meters | \$4,032.44 | |
| Health Department | 1,814.82 | |
| Highway Department | 19,059.51 | |
| School Department | 30,638.99 | |
| Recreation and Aviation | 8,742.02 | |
| Parks and Playgrounds | 1,028.16 | |
| Cemeteries | 52.00 | |
| | | <hr/> 65,367.94 |
| Water Works | | 336,484.40 |
| Water Works (Reserve for Construction) | | 456.59 |
| Revenue of Prior Years | | 4,277.20 |
| Revenue of 1948 | | 207.00 |
| Tailings | | 873.05 |
| Parking Meters | | 41,784.61 |
| Temporary Revenue Loans | | 1,500,000.00 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Various Funds:

| | | |
|--|-------------|------------|
| Cafeteria Fund | \$31,675.34 | |
| Teachers' Retirement | 28,023.10 | |
| Police Retirement | 9,944.67 | |
| Firemen's Retirement | 15,548.40 | |
| Withholding Tax | 248,462.78 | |
| New Hampshire - Vermont Hospitalization Service | 15,988.80 | |
| Central High Athletic Fund | 38,319.97 | |
| West Side High Athletic Fund | 3,718.51 | |
| | | 391,681.57 |

Cemetery Trust Funds:

| | | |
|---------------------------------|------------|----------|
| Perpetual Care | \$1,458.45 | |
| Clerical Services | 900.00 | |
| Safety Deposit Box Rental | 10.00 | |
| Special Funds | 3,000.00 | |
| | | 5,368.45 |

Special Trust Funds:

| | | |
|-----------------------------|------------|----------|
| C. H. Bartlett Legacy | \$7,150.00 | |
| Edith Stark Fund | 65.00 | |
| Clara N. Brown Fund | 15.03 | |
| Nathan P. Hunt | 902.52 | |
| | | 8,132.55 |

Total Balance Sheet Accounts \$6,333,359.03

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Estimated Revenue

| | | |
|----------------------------------|--------------|------------|
| State of New Hampshire: | | |
| Savings Bank Tax | \$23,358.13 | |
| Railroad Tax | 8,751.34 | |
| Interest and Dividend Tax | 87,977.91 | |
| Athletic Funds | 204.79 | |
| School Fund | 81,895.86 | |
| | | 202,188.03 |
| Other: | | |
| Housing Authorities | \$14,902.71 | |
| Miscellaneous | 52.00 | |
| | | 14,954.71 |
| Licenses: | | |
| Dogs | \$6,031.00 | |
| Amusement | 4,387.83 | |
| Bowling, Billiard and Pool | 452.00 | |
| Milk | 146.00 | |
| Junk | 188.00 | |
| Garbage | 5.00 | |
| All Others | 5,399.46 | |
| | | 16,609.29 |
| Permits: | | |
| Automobile | \$110,291.66 | |
| Marriage | 2,596.00 | |
| Sewers | 4,575.30 | |
| Sunday | 365.00 | |
| | | 117,827.96 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

| | | |
|---|------------|-----------|
| Certified Copies: | | |
| Births, Deaths, Marriages | | 1,053.50 |
| Public Comfort Station: | | |
| Sales and Weighing | \$199.66 | |
| Coin Locks | 415.90 | |
| Telephone Collections | 37.29 | |
| | | 652.85 |
| Interest and Cost: | | |
| Interest on Taxes | \$4,842.36 | |
| Interest on Redemptions | 1,776.52 | |
| Cost on Taxes | 3,694.27 | |
| Cost on Redemptions | 428.29 | |
| Administration Cost on Real Estate | 122.21 | |
| Taxes collected without Warrant | 119.73 | |
| | | 10,983.38 |
| Municipal Court: | | |
| Fines and Forfeits (Schedule 3) | | 18,296.15 |
| School Department: | | |
| Sale of Books, Supplies, Manual Training, etc. | | 812.75 |
| City Library: | | |
| Fines and Miscellaneous Sales | | 3,401.65 |
| Police Department: | | |
| Bicycle Registration | | 1,294.25 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947

REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Recreation and Aviation:

| | | |
|-----------------------------|-------------|-----------|
| Municipal Golf Course | \$12,112.17 | |
| Athletic Field | 6,957.99 | |
| | | 19,070.16 |

| | | |
|-----------------------------------|--|--------|
| Public Scales | | 57.70 |
| Board of Examining Plumbers | | 140.60 |
| Building Department | | 23.81 |
| Board of Adjustment | | 470.00 |
| Fire Department | | 440.76 |
| Parks and Playgrounds | | 150.00 |

Cemetery Department:

| | | |
|-------------------------------|-------------|-----------|
| Sale of Lots and Graves | \$19,326.59 | |
| Interments | 6,830.00 | |
| Care of Lots and Graves | 434.00 | |
| Miscellaneous | 7,153.70 | |
| | | 33,744.29 |

Interest and Premiums:

| | | |
|---|----------|----------|
| Interest on Perpetual Care of Lots | \$301.07 | |
| Interest on Soldiers Bonus Fund | 18.35 | |
| Interest on Bonds | 2,338.13 | |
| Premium on Bonds | 6,185.55 | |
| | | 8,843.10 |

Total Cash Credited to Estimated Revenue \$451,014.94

\$6,784,373.97

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Revenue Appropriation

| | |
|-----------------------|----------|
| Mayor | \$23.56 |
| Publicity | 155.43 |
| Treasurer | 97.10 |
| Tax Collector | 11.76 |
| Building | 29.88 |
| Old Court House | 515.06 |
| Health | 81.60 |
| Cash Variation | 13.00 |
| City Clerk | 1.81 |
| Police | 590.80 |
| Fire | 1,019.04 |
| Highway | 1,857.43 |

Charities :

| | | |
|-----------------------------------|------------|------------|
| Administration and Outside Relief | \$1,251.75 | |
| Old Age Assistance | 799.97 | |
| | | 2,051.72 |
| School | | 2,730.94 |
| Water | | 110,002.94 |
| City Library | | 251.89 |

Recreation and Aviation :

| | | |
|-----------------------------|------------|----------|
| Municipal Golf Course | \$1,365.85 | |
| Athletic Field | 2,035.00 | |
| | | 3,400.85 |
| Parks and Playgrounds | | 495.00 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

| | | |
|--|--------------|----------------|
| Cemeteries: | | |
| From Funds | \$16,887.50 | |
| Others | 7,040.88 | |
| | | 23,928.38 |
| Fire Insurance Public Buildings | | 1,259.16 |
| Firemen's State Pension Fund | | 2.87 |
| Patriotic Purposes | | 100.00 |
| | | <hr/> |
| Total Cash Credited to Revenue Appropriation | | 148,620.22 |
| Cash on Hand—Water Works December 31, 1947 | | 554.84 |
| <i>Transfer from Non-Revenue Cash</i> | | |
| Steel Bleachers | \$670.83 | |
| New Highways | 20,543.49 | |
| New Sewers | 22,881.08 | |
| Highway Resurfacing—Mill Yard | 7,026.85 | |
| Highway Resurfacing—Regular | 29,797.88 | |
| New Garage | 724.06 | |
| Parking Area | 15,683.46 | |
| Permanent Improvement to Bridges | 595.12 | |
| Amoskeag and Other Bridges | 73.95 | |
| | | <hr/> |
| Total Cash Transfer | | 97,996.72 |
| Cash on Hand and in Banks January 1, 1947: | | |
| City Treasurer | \$587,785.88 | |
| Water Works | 457.16 | |
| | | <hr/> |
| | | 588,243.04 |
| | | <hr/> |
| Total Cash Receipts | | \$7,619,788.79 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS

Balance Sheet Accounts

| | |
|--|--------------|
| Accounts Payable | \$112,243.06 |
| Taxes Refunded | 361.52 |
| State of New Hampshire Soldiers' Bonus | 2,163.00 |
| Interest on Soldiers' Bonus | 215.93 |

Taxes Bought by City:

| | |
|------------------|------------|
| Tax Titles | \$5,038.03 |
| Tax Deeds | 83.55 |
| | 5,121.58 |

| | |
|--|--------------|
| Temporary Revenue Loans | 1,500,000.00 |
| Reserve for Construction Water Works | 456.59 |
| Revenue for 1946 and Prior Years | 50.00 |

Various Funds

| | |
|---|------------|
| Police Retirement Fund | \$9,944.67 |
| Firemen's Retirement Fund | 15,548.40 |
| Teachers' Retirement Fund | 28,023.10 |
| Withholding Taxes | 248,462.78 |
| New Hampshire-Vermont Hospitalization Service | 15,988.80 |
| Central High Athletic Fund | 31,915.52 |
| West Side High Athletic Field.. | 3,134.25 |
| Cafeteria Fund | 36,015.16 |
| | 389,032.68 |

Cemetery Trust Funds:

| | |
|---------------------------------|------------|
| Perpetual Care | \$1,458.45 |
| Special Trust Funds | 3,000.00 |
| Clerical Services | 900.00 |
| Safety Deposit Box Rental | 25.00 |
| | 5,383.45 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Other Funds:

| | | |
|-----------------------------|----------|-----------|
| Edith Stark Fund | \$65.00 | |
| C. H. Bartlett Legacy | 7,150.00 | |
| Nathan P. Hunt | 902.52 | |
| Clara N. Brown Fund | 15.03 | |
| | <hr/> | 8,132.55 |
| Sale of Lots | | 14,733.23 |
| Parking Meters | | 33,052.18 |
| Tailings | | 26.08 |
| | | <hr/> |

Cash Disbursements Charged to Balance Sheet Accounts \$2,070,971.85

Revenue Appropriation

General Government:

Legislative and Executive:

Mayor

| | | |
|--------------------------|------------|------------|
| Salary | \$5,000.00 | |
| Secretary's Salary | 2,130.00 | |
| | <hr/> | \$7,130.00 |
| Expenses | 889.68 | |
| | <hr/> | \$8,019.68 |

Aldermen

| | | |
|----------------|------------|----------|
| Salaries | \$4,900.00 | |
| Expenses | 44.15 | |
| | <hr/> | 4,944.15 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Financial:

Auditor:

| | | |
|---------------------|------------|-----------|
| Salary | \$3,190.00 | |
| Clerks' Salaries .. | 5,951.40 | |
| Extra Clerks | 18.17 | |
| | <hr/> | |
| | \$9,159.57 | |
| Expenses | 884.51 | |
| | <hr/> | |
| | | 10,044.08 |

Treasurer

| | | |
|---------------------|------------|-----------|
| Salary | \$3,300.00 | |
| Clerks' Salaries .. | 5,946.98 | |
| | <hr/> | |
| | \$9,246.98 | |
| Expenses | 1,983.65 | |
| | <hr/> | |
| | | 11,230.63 |

Tax Collector

| | | |
|-----------------------|-------------|-----------|
| Salary | \$3,190.00 | |
| Deputies' Salaries .. | 7,958.55 | |
| Clerks' Salaries .. | 5,778.30 | |
| Extra Clerks | 592.50 | |
| | <hr/> | |
| | \$17,519.35 | |
| Expenses | 3,465.01 | |
| | <hr/> | |
| | | 20,984.36 |

Custodian of Tax Deeded Property

| | | |
|----------------|----------|--------|
| Salary | \$600.00 | |
| Expenses | 98.06 | |
| | <hr/> | |
| | | 698.06 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

| | | |
|---------------------|-------------|-----------|
| Assessors | | |
| Salaries—Board | | |
| Members | \$10,200.00 | |
| Clerks' Salaries .. | 7,680.93 | |
| Extra Clerks | 3,320.50 | |
| | \$21,201.43 | |
| Expenses | 2,326.04 | |
| | | 23,527.47 |
| Finance Commission | | |
| Salaries | \$800.00 | |
| Expenses | 7.50 | |
| | | 807.50 |
| Law—City Solicitor | | |
| Salary | \$2,049.92 | |
| Expenses | 115.73 | |
| | | 2,165.65 |
| City Clerk | | |
| Salary | \$3,800.00 | |
| Clerks' Salaries .. | 10,358.55 | |
| | \$14,158.55 | |
| Expenses | 2,683.04 | |
| | | 16,841.59 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Building

Administration:

Superintendent's

Salary \$3,499.60

Inspectors' Salaries 5,066.17

Clerks' Salaries 3,853.20

\$12,418.97

Expenses 1,731.09

14,150.06

Repairs to Buildings:

Salaries \$27,525.68

Expenses 10,385.15

37,910.83

Board of Registrars:

Salaries of Board

Members \$1,550.00

Clerk's Salaries .. 1,731.60

Extra Clerks 400.00

\$3,681.60

Expenses 1,700.96

5,382.56

Election Officials

Salaries \$5,088.75

Expenses 1,953.86

7,042.61

Land and Buildings

City Hall

Salaries \$6,382.60

Expenses 2,938.95

9,321.55

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Old Court House

| | | |
|----------------|------------|----------|
| Salaries | \$2,192.91 | |
| Expenses | 1,068.81 | |
| | | 3,261.72 |

Public Comfort Station

| | | |
|----------------|------------|----------|
| Salaries | \$7,518.16 | |
| Expenses | 1,180.40 | |
| | | 8,698.56 |

Veterans Re-employment

| | | |
|----------------|----------|--|
| Salaries | 1,440.83 | |
|----------------|----------|--|

Protection of Persons and Property:

Police

Salaries:

| | | |
|-------------------|------------|------------|
| Commissioners ... | \$350.00 | |
| Chief | 4,375.00 | |
| Captain | 6,612.50 | |
| Others | 289,272.73 | |
| | | 300,610.23 |
| Expenses | 37,068.10 | |
| | | 337,678.33 |

Fire

Salaries:

| | |
|-------------------------------------|-----------|
| Commissioners .. | \$333.33 |
| Chief | 4,649.41 |
| Deputies | 10,358.34 |
| Fire Alarm Super- Superintendent | 2,970.00 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

| | | | |
|-----------------------------------|------------|--------------|------------|
| Permanent Men . | 374,097.96 | | |
| Call Men | 4,571.80 | | |
| | | \$396,980.84 | |
| Expenses | | 35,887.26 | |
| | | | 432,868.10 |
| Sealer of Weights and Measures | | | |
| Salary | | \$2,750.00 | |
| Expenses | | 833.31 | |
| | | | 3,583.31 |
| Municipal Court | | | |
| Salaries | | | |
| Justice | \$3,123.33 | | |
| Associate Justice . | 1,418.34 | | |
| Clerk | 1,501.67 | | |
| | | \$6,043.34 | |
| Expenses | | 843.00 | |
| | | | 6,886.34 |
| Probation | | | |
| Salaries: | | | |
| Chief Probation | | | |
| Officer | \$3,080.00 | | |
| Associate Pro- | | | |
| bation Officer .. | 2,860.00 | | |
| Clerks' Salaries .. | 1,906.00 | | |
| | | \$7,846.00 | |
| Expenses | | 978.48 | |
| | | | 8,824.48 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Health and Sanitation:

Health

Salaries:

| | |
|--------------------|-------------|
| Board Members . | \$600.00 |
| Health Officer ... | 4,500.00 |
| School Physician. | 3,000.00 |
| Tuberculosis | |
| Physician | 120.00 |
| Nurses | 24,535.00 |
| Inspectors | 13,750.00 |
| Clerks | 3,678.29 |
| Cleaners | 887.64 |
| | \$51,070.93 |

| | | |
|----------------|----------|-----------|
| Expenses | 5,564.00 | |
| | | 56,634.93 |

Isolation Hospital

| | | |
|----------------|-------------|-----------|
| Salaries | \$16,470.65 | |
| Expenses | 15,483.78 | |
| | | 31,954.43 |

Vital Statistics

| | |
|----------------|----------|
| Salaries | 1,211.50 |
|----------------|----------|

City Physician

| | | |
|----------------|------------|----------|
| Salaries | \$1,800.00 | |
| Expenses | 200.00 | |
| | | 2,000.00 |

Board of Examining Plumbers

| | |
|----------------|-------|
| Expenses | 49.34 |
|----------------|-------|

| | |
|-----------------------|----------|
| Hospitalization | 1,600.00 |
|-----------------------|----------|

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Highway :

Administration

Salaries :

| | |
|---------------------|----------|
| Commissioners .. | \$650.00 |
| Surveyor | 5,570.03 |
| Clerks' Salaries .. | 9,490.03 |

\$15,710.06

Expenses 1,996.96

17,707.02

Highway Maintenance

| | |
|----------------|-------------|
| Salaries | \$63,308.13 |
| Expenses | 6,955.24 |

70,263.37

Sewer Maintenance

| | |
|----------------|-------------|
| Salaries | \$16,234.73 |
| Expenses | 40.00 |

16,274.73

Refuse Disposal

| | |
|----------------|--------------|
| Salaries | \$205,193.70 |
| Expenses | 16,748.60 |

221,942.30

Street Cleaning

| | |
|----------------|-------------|
| Salaries | \$69,413.54 |
| Expenses | 10,673.15 |

80,086.69

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947

REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

| | | |
|--|-------------|------------|
| Transportation Equipment and Supplies | | |
| Salaries | \$82,782.32 | |
| Expenses | 123,166.13 | |
| | <hr/> | 205,948.45 |
| Engineers | | |
| Salaries | \$16,660.16 | |
| Expenses | 411.06 | |
| | <hr/> | 17,071.22 |
| Gravel Bank | | |
| Salaries | \$18,224.06 | |
| Expenses | 3,005.81 | |
| | <hr/> | 21,229.87 |
| Vacations and Sick Leave | 66,507.78 | |
| | <hr/> | 717,031.43 |
| New Sewers—Titus Avenue | | |
| Salaries | | 224.43 |
| New Sewers—West Rosemont Avenue | | |
| Salaries | \$3,343.32 | |
| Expenses | 104.63 | |
| | <hr/> | 3,447.95 |
| New Sewers—Huse Project | | |
| Salaries | \$6,412.69 | |
| Expenses | 1,104.00 | |
| | <hr/> | 7,516.69 |
| Street Lighting | | 75,963.70 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Charities:

Administration

Salaries

Commissioners .. \$3,700.00

Clerks' Salaries .. 5,794.98

\$9,494.98

Expenses 804.02

10,299.00

Outside Relief 81,541.09

Old Age Assistance 93,885.34

Education:

School Department

Administration

Salaries

Superintendent
and Assist-
ant Superin-
tendent \$7,716.66

School Board . 1,400.00

Clerk of Board. 1,050.00

Office Salaries.. 6,266.67

Truant Officers. 7,950.00

\$24,383.33

Expenses 5,267.13

29,650.46

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

| | | | |
|-----------------------|--------------|----------|------------|
| Instruction | | | |
| Salaries | \$756,245.41 | | |
| Expenses | 20,654.12 | | |
| | | | 776,899.53 |
| Operation of Plant | | | |
| Salaries | \$77,498.57 | | |
| Expenses | 44,152.99 | | |
| | | | 121,651.56 |
| Auxiliary Agencies | | | |
| Salaries | \$2,769.71 | | |
| Expenses | 14,043.95 | | |
| | | | 16,813.66 |
| Fixed Charges | | | |
| Lease on Corey | | | |
| Building | \$916.63 | | |
| Others | 2,451.06 | | |
| | | | 3,367.69 |
| Outlays | | | 4,838.62 |
| Evening Schools | | | |
| Salaries | | | 3,361.00 |
| Athletic Councils | | | |
| Salaries | | | |
| Central High .. | \$800.00 | | |
| West Side High | 1,900.00 | | |
| | | 2,700.00 | 959,282.52 |
| City Library | | | |
| Salaries | | | |
| Librarian | \$3,500.00 | | |
| Assistants | 22,547.74 | | |
| Officers and Janitors | 15,992.17 | | |
| | | | 42,039.91 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

| | | |
|--------------------------|-------------|-----------|
| Expenses | | |
| Books | \$6,336.38 | |
| Others | 8,879.78 | |
| Currier Fund | 28.01 | |
| Hosley Fund | 50.20 | |
| | <hr/> | 15,294.37 |
| | | <hr/> |
| | | 57,334.28 |
| Recreation and Aviation: | | |
| Municipal Golf Course | | |
| Salaries | \$17,110.30 | |
| Expenses | 5,910.03 | |
| | <hr/> | 23,020.33 |
| Athletic Field | | |
| Salaries | \$8,311.26 | |
| Expenses | 3,560.51 | |
| | <hr/> | 11,871.77 |
| Aviation Field | | 200.86 |
| | | <hr/> |
| | | 35,092.96 |
| Parks and Playgrounds: | | |
| Salaries | | |
| Superintendent | \$3,599.96 | |
| Others | 45,011.05 | |
| Bath Houses | 5,560.90 | |
| Playgrounds | 2,479.80 | |
| | <hr/> | 56,651.71 |
| Expenses | | 11,815.97 |
| | | <hr/> |
| | | 68,467.68 |

EXHIBIT E
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947

REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Public Service Enterprises:

Water Works

Salaries

Commissioners .. \$1,599.98

Superintendent .. 6,000.00

Assistant Super-
intendent 4,260.00

Others 185,332.67

Pensions 7,653.60

\$204,846.25

Expenses 298,139.17

502,985.42

Public Scales

Salaries \$1,799.98

Expenses 228.65

2,028.63

Cemeteries

Salaries \$56,606.43

Expenses 8,846.64

65,453.07

Unclassified Items:

Pensions 92,932.59

Damages and Claims 3,166.48

Patriotic Purposes 1,032.15

Printing and Stationery 633.00

Incidentals 6,115.64

Zoning Board of Adjustments

Salaries \$849.00

Expenses 270.85

1,119.85

EXHIBIT E
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

| | | |
|--|--------------|------------|
| City Planning Board | | |
| Salaries | \$238.00 | |
| Expenses | 1,884.39 | |
| | | 2,122.39 |
| Refunds | | 389.55 |
| Care of City Clocks | | 89.57 |
| Firemen's Pension Fund | | 7,584.01 |
| Police Pension Fund | | 4,972.34 |
| Teachers' Pension Fund | | 31,976.48 |
| Publicity | | 2,944.90 |
| Fire Insurance on Public Buildings | | 16,623.25 |
| Honor Roll | | 2.44 |
| Victory Gardens | | |
| Salaries | \$1,375.96 | |
| Expenses | 123.90 | |
| | | 1,499.86 |
| Trade School | | 1,137.60 |
| Sunset Baseball League | | 400.00 |
| Veterans' Housing | | 14,538.00 |
| Cash Variation | | 100.06 |
| Maturing Principal and Interest: | | |
| Principal | | |
| Serial Bonds | \$403,500.00 | |
| Notes | 1,000.00 | |
| | | 404,500.00 |
| Interest | | |
| Bonds | \$66,645.00 | |
| Notes | 112.50 | |
| Temporary Loans | 3,923.23 | |
| | | 70,680.73 |

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Other Governmental Units:

| | | |
|-------------------------------|--------------|------------|
| Hillsborough County Tax | \$459,655.71 | |
| Per Capita School Tax | 13,098.00 | |
| | | 472,753.71 |

Total Cash Charged to Revenue Appropriation 4,887,631.44

Reversing Entry:

| | | |
|---|--------------|------------|
| Cash on Hand January 1, 1947—Water Works | | 457.16 |
| Adjustment 1946 Tax Receipt (Payment Stopped) | | 9.65 |
| Cash on Hand and in Banks December 31, 1947: | | |
| City Treasurer | \$600,163.85 | |
| Water Works | 554.84 | |
| | | 660,718.69 |

Total Cash Disbursements \$7,619,788.79

EXHIBIT E—SCHEDULE 1

CITY OF MANCHESTER

SUMMARY OF TAX COLLECTIONS

For the Fiscal Year Ended December 31, 1947

| TAXES | | | |
|--|-----------------------|--------------------|-----------------------|
| Year of Levy | Property | Poll | Total |
| 1942 | \$56.37 | \$106.00 | \$162.37 |
| 1943 | 72.04 | 210.00 | 282.04 |
| 1944 | 78.30 | 516.00 | 594.30 |
| 1944 (Soldiers' Bonus) | | 786.00 | 786.00 |
| 1945 | 77.72 | 1,244.00 | 1,321.72 |
| 1945 (Soldiers' Bonus) | | 1,908.00 | 1,908.00 |
| 1946 | 141,938.02 | 9,154.00 | 151,092.02 |
| 1947 | 3,753,560.25 | 62,506.00 | 3,816,066.25 |
| | <u>\$3,895,782.70</u> | <u>\$76,430.00</u> | <u>\$3,972,212.70</u> |
| Taxes Redeemed: | | | |
| Tax Titles | | \$3,667.60 | |
| Tax Deeds | | 2,547.79 | |
| | | | <u>6,215.39</u> |
| Interest: | | | |
| On Deferred Taxes | | \$4,842.36 | |
| On Tax Titles Redeemed | | 1,776.52 | |
| On Soldiers' Bonus | | 297.57 | |
| | | | <u>6,916.45</u> |
| Cost: | | | |
| On Deferred Taxes | | \$3,694.27 | |
| On Tax Titles Redeemed | | 428.29 | |
| | | | <u>4,122.56</u> |
| Other Collections: | | | |
| Administration Cost on Real Estate ... | | \$122.21 | |
| Taxes Without Warrant | | 119.73 | |
| | | | <u>241.94</u> |
| Total | | | <u>\$3,989,709.04</u> |

EXHIBIT E—SCHEDULE 2

CITY OF MANCHESTER

STATEMENT OF CITY CLERKS' RECEIPTS

For the Fiscal Year Ended December 31, 1947

Licenses :

| | | |
|----------------------------------|--------------|--------------|
| Motor Vehicle | \$110,291.66 | |
| Pool, Billiard and Bowling | 452.00 | |
| Amusement | 4,387.83 | |
| Dog | 6,031.00 | |
| Taxi, Jobs and Teams | 555.00 | |
| Junk Dealers | 188.00 | |
| Sunday, Miscellaneous | 497.00 | |
| | | \$122,402.49 |

Permits and Services :

| | | |
|-------------------------------------|----------|-----------|
| Writs | \$19.50 | |
| Marriages | 2,596.00 | |
| Corporations and Partnerships | 42.00 | |
| Sewers | 4,575.30 | |
| Assignment of Wages | 1.50 | |
| Mortgages | 2,454.00 | |
| Conditional Sales | 632.11 | |
| Bill of Sales | 26.00 | |
| | | 10,346.41 |

Discharges :

| | | |
|-------------------------|----------|--------|
| Mortgages | \$155.50 | |
| Conditional Sales | 26.00 | |
| | | 181.50 |

Miscellaneous :

| | | |
|---|----------|--------------|
| Public Comfort Station, Certifications, etc. | 3,192.20 | |
| Total | | \$136,122.50 |

EXHIBIT E—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF MUNICIPAL COURT

For the Fiscal Year Ended December 31, 1947

Cash Receipts

| | | |
|-----------------|------------|-------------|
| January | \$1,809.24 | |
| February | 1,714.91 | |
| March | 2,227.98 | |
| April | 2,377.60 | |
| May | 2,026.40 | |
| June | 2,762.47 | |
| July | 2,534.99 | |
| August | 2,258.75 | |
| September | 3,147.63 | |
| October | 2,033.11 | |
| November | 2,043.33 | |
| December | 2,952.33 | |
| | | <hr/> |
| | | \$27,888.74 |

Cash Disbursements:

| | | |
|---|------------|----------|
| State of New Hampshire Motor Vehicle Department | \$6,919.10 | |
| State of New Hampshire Fish and Game Department | 38.40 | |
| Witness Fees | 1,008.56 | |
| Attorney Fees | 15.00 | |
| Bail Refunds | 70.00 | |
| Clerical | 1,027.90 | |
| Supplies | 280.85 | |
| Miscellaneous | 232.78 | |
| | | <hr/> |
| | | 9,592.59 |

| | | |
|--|-------|-------------|
| Balance to be Accounted for | <hr/> | \$18,296.15 |
| Payments to City Treasurer (Exhibit E) | | \$18,296.15 |

EXHIBIT E—SCHEDULE 4

CITY OF MANCHESTER

STATEMENT OF CITY SCALES RECEIPTS

For the Fiscal Year Ended December 31, 1947

Receipts:

| | | |
|--|--------|---------|
| January | \$2.60 | |
| February | 3.90 | |
| March | 10.50 | |
| April | 14.20 | |
| May | 8.50 | |
| July | 6.90 | |
| August | 5.60 | |
| September | 3.70 | |
| October | 4.50 | |
| November | 2.10 | |
| December | 3.20 | |
| | | \$65.70 |
| Payments to the City Treasurer in 1947 | | 57.70 |
| Cash Short | | \$8.00 |

EXHIBIT F

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947

NON-REVENUE ACCOUNTS

| CASH RECEIPTS | |
|---|----------------|
| Municipal Improvement and Equipment Bonds | |
| Dated August 1, 1947 | \$350,000.00 |
| Municipal Improvement and Construction Bonds | |
| Dated August 1, 1947 | 295,000.00 |
| Municipal Parking Area notes Dated July 1, 1947 | 60,000.00 |
| | <hr/> |
| | \$705,000.00 |
| Accounts Receivable Collections: | |
| Highway Resurfacing | \$27.42 |
| New Sewers | 230.27 |
| New Equipment | 310.00 |
| Permanent Improvement to Bridges | 83.43 |
| | <hr/> |
| | 651.12 |
| Non-Revenue Appropriation: | |
| New Garage | 160.00 |
| Cash on Hand January 1, 1947 | 582,335.56 |
| | <hr/> |
| Total Cash Receipts | \$1,288,146.68 |

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS

| | | |
|---|-------------|-------------|
| Balance Sheet Accounts | | |
| Accounts Payable | | \$9,759.04 |
| Non-Revenue Appropriation: | | |
| Highways: | | |
| New Highways: | | |
| Salaries | \$20,835.91 | |
| Expenses | 5,121.47 | |
| | | \$25,957.38 |
| New Sewers: | | |
| Salaries | \$33,800.92 | |
| Expenses | 1,359.75 | |
| | | 35,160.67 |
| Highway Resurfacing: | | |
| Salaries | \$22,892.39 | |
| Expenses | 42,635.81 | |
| | | 65,528.20 |
| Highway Resurfacing—Mill Yard: | | |
| Salaries | | 4,151.95 |
| Highway Resurfacing—Post War State Aid: | | |
| Expenses | | 17,611.50 |
| New Garage: | | |
| Salaries | \$4,624.13 | |
| Expenses | 249,000.42 | |
| | | 253,624.55 |
| Amoskeag and Other Bridges: | | |
| Expenses | | 3,706.83 |
| Permanent Improvements to Bridges: | | |
| Salaries | \$2,631.33 | |
| Expenses | 8,856.98 | |
| | | 11,488.31 |

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

| | | |
|---|-------------|-----------|
| Victory and Merrimack Common Parking Area : | | |
| Salaries | \$11,119.87 | |
| Expenses | 11,499.92 | |
| | | 22,619.79 |
| Building : | | |
| Carpenter Library Roof : | | |
| Expenses | | 4,137.51 |
| Permanent Improvement to Public Buildings : | | |
| Expenses | | 7,091.35 |
| Parks and Playgrounds : | | |
| General Permanent Improvements : | | |
| Salaries | \$3,376.85 | |
| Expenses | 3,356.18 | |
| | | 6,733.03 |
| Recreation and Aviation : | | |
| Purchase of New Bleachers : | | |
| Expenses | | 38,236.52 |
| School : | | |
| Improvements to School Yard : | | |
| Expenses | | 80.23 |
| Webster School Project : | | |
| Expenses | | 91,982.25 |
| Cemetery : | | |
| Permanent Improvements : | | |
| Salaries | | 2,500.00 |
| Highway : | | |
| New Equipment | | 78,973.05 |
| Police : | | |
| New Radio Equipment | | 8,000.00 |

EXHIBIT F

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947

NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

| | | |
|---|-----------|----------------|
| Parks and Playgrounds: | | |
| New Equipment | 8,277.67 | |
| Cemetery: | | |
| New Equipment | 7,972.52 | |
| Fire and Police: | | |
| Underground Cables and Signal Boxes | 10,575.00 | |
| | | |
| Total Non-Revenue Appropriation | | 704,408.31 |
| | | |
| Total Cash Disbursements | | \$714,167.35 |
| Transfer to Revenue Cash: | | |
| Steel Bleachers | \$670.83 | |
| New Highways | 20,543.49 | |
| New Sewers | 22,881.08 | |
| Highway Resurfacing—Mill Yard | 7,026.85 | |
| Highway Resurfacing | 29,797.88 | |
| New Garage | 724.06 | |
| Parking Area | 15,683.46 | |
| Permanent Improvements to Bridges | 595.12 | |
| Amoskeag and Other Bridges | 73.95 | |
| | | |
| | | 97,996.72 |
| Cash on Hand December 31, 1947 | | 475,982.61 |
| | | |
| Total | | \$1,288,146.68 |

EXHIBIT
CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
REVENUE

| Title of Appropriation | Balances From 1946 | Appropriations Current Year | Additional | Cash Receipts and Transfers |
|--------------------------------------|-----------------------|-----------------------------------|-------------|--------------------------------------|
| General Government: | | | | |
| Mayor | | \$8,000.00 | | \$23.56 |
| Aldermen | | 2,900.00 | | 2,100.00 |
| Auditor | | 10,200.00 | | |
| Treasurer | | 12,800.00 | | 97.10 |
| Tax Collector | | 21,100.00 | | 11.76 |
| Custodian of Tax Deeded Property .. | | 700.00 | | |
| Assessors | | 27,350.00 | | |
| Finance Commission | | 900.00 | | |
| Law | | 2,200.00 | | |
| City Clerk | | 17,750.00 | | |
| Building | | 55,750.00 | | 29.88 |
| Election Officials | | 8,500.00 | | |
| Board of Registrars | | 5,400.00 | | |
| Veterans Re-Employment Fund | | | | 1,440.83 |
| City Hall | | 9,400.00 | | |
| Old Court House | | 2,800.00 | | 515.06 |
| Public Comfort Station | | 8,600.00 | | |
| Protection of Persons and Property: | | | | |
| Police Department | | 366,000.00 | | 5,101.61 |
| Municipal Court | | 7,000.00 | | |
| Probation Department | | 9,000.00 | | |
| Fire Department | \$5,000.00 | 446,800.00 | | 1,019.04 |
| Sealer of Weights and Measures | | 3,650.00 | | |
| Health and Sanitation: | | | | |
| Health Department | | 91,000.00 | | 81.60 |
| Hospitalization | | 1,600.00 | | |
| City Physician | | 2,000.00 | | |
| Vital Statistics | | 1,200.00 | | 11.50 |
| Board of Examining Plumbers | | 50.00 | | |
| Highway: | | | | |
| Highway Department | | 640,000.00 | | 126,605.50 |
| Street Lighting | | 99,000.00 | | |
| New Sewers—Huse Project | | | | 22,509.90 |
| New Sewers—Titus Avenue | 367.84 | | | |
| New Sewers—West Rosemont Avenue .. | 4,634.50 | | | |
| Charities: | | | | |
| Administrative and Outside Relief .. | | 87,000.00 | | 13,751.75 |
| Old Age Assistance | | 110,000.00 | | 6,299.97 |
| Education: | | | | |
| School Department | | 866,250.00 | \$81,393.91 | 15,458.12 |
| Care of City Clocks | 184.37 | | | |
| City Library | 114.79 | 58,000.00 | | 7,138.89 |
| Recreation and Aviation: | | | | |
| Parks and Playgrounds | | 61,000.00 | | 7,767.96 |

G

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1947

ACCOUNTS

| Total Amount Available | Cash Expenditures Payrolls | Bills | Transfers | Liabilities Accrued Dec. 31, 1947 | Total Charges | Balances Unexpended *Overexpended **Carried to 1948 |
|------------------------------|-------------------------------|------------|------------|--|------------------|---|
| \$8,023.56 | \$7,130.00 | \$889.68 | ..... | \$22.22 | \$8,041.90 | *\$18.34 |
| 5,000.00 | 4,900.00 | 44.15 | ..... | 9.41 | 4,953.56 | 46.44 |
| 10,200.00 | 9,159.57 | 884.51 | ..... | 85.82 | 10,129.90 | 70.10 |
| 12,897.10 | 9,246.98 | 1,983.65 | ..... | 1,429.03 | 12,659.66 | 237.44 |
| 21,111.76 | 17,519.35 | 3,465.01 | ..... | 118.27 | 21,102.63 | 9.13 |
| 700.00 | 600.00 | 98.06 | ..... | ..... | 698.06 | 1.94 |
| 27,350.00 | 21,201.43 | 2,326.04 | ..... | 3,822.70 | 27,350.17 | *.17 |
| 900.00 | 800.00 | 7.50 | ..... | ..... | 807.50 | 92.50 |
| 2,200.00 | 2,049.92 | 115.73 | ..... | 1.18 | 2,166.83 | 33.17 |
| 17,750.00 | 14,158.55 | 2,683.04 | ..... | 762.35 | 17,603.94 | 146.06 |
| 55,779.88 | 39,944.65 | 12,116.24 | ..... | 2,139.71 | 54,200.60 | 1,579.28 |
| 8,500.00 | 5,088.75 | 1,953.86 | ..... | 3.00 | 7,045.61 | 1,454.39 |
| 5,400.00 | 3,681.60 | 1,700.96 | ..... | 12.75 | 5,395.31 | 4.69 |
| 1,440.83 | 1,440.83 | ..... | ..... | ..... | 1,440.83 | ..... |
| 9,400.00 | 6,382.60 | 2,938.95 | ..... | 647.62 | 9,969.17 | *569.17 |
| 3,315.06 | 2,192.91 | 1,068.81 | ..... | 229.63 | 3,491.35 | *176.29 |
| 8,600.00 | 7,518.16 | 1,180.40 | ..... | 75.74 | 8,774.30 | *174.30 |
| 371,101.61 | 300,610.23 | 37,068.10 | ..... | 18,846.69 | 356,525.02 | 14,576.59 |
| 7,000.00 | 6,043.34 | 843.00 | ..... | ..... | 6,886.34 | 113.66 |
| 9,000.00 | 7,846.00 | 978.48 | ..... | 99.45 | 8,923.93 | 76.07 |
| 452,819.04 | 396,980.84 | 35,887.26 | ..... | 8,009.65 | 440,877.75 | (6,941.29 |
| 3,650.00 | 2,750.00 | 833.31 | ..... | 99.69 | 3,683.00 | (*5,000.00 |
| 91,081.60 | 67,541.58 | 21,047.78 | ..... | 2,351.45 | 90,940.81 | 140.79 |
| 1,600.00 | ..... | 1,600.00 | ..... | ..... | 1,600.00 | ..... |
| 2,000.00 | 1,800.00 | 200.00 | ..... | ..... | 2,000.00 | ..... |
| 1,211.50 | 1,211.50 | ..... | ..... | ..... | 1,211.50 | ..... |
| 50.00 | ..... | 49.34 | ..... | ..... | 49.34 | .66 |
| 766,605.50 | 554,034.48 | 162,996.95 | \$1,484.26 | 45,519.09 | 764,034.78 | 2,570.72 |
| 99,000.00 | ..... | 75,963.70 | ..... | 7,399.21 | 83,362.91 | 15,637.09 |
| 22,509.90 | 6,412.69 | 1,104.00 | 5,222.02 | 48.00 | 12,786.71 | **9,723.19 |
| 367.84 | 224.43 | ..... | 143.41 | ..... | 367.84 | ..... |
| 4,634.50 | 3,343.32 | 104.63 | 1,186.55 | ..... | 4,634.50 | ..... |
| 100,751.75 | 9,494.98 | 82,345.11 | ..... | 10,422.18 | 102,262.27 | *1,510.52 |
| 116,299.97 | ..... | 93,885.34 | ..... | 21,490.21 | 115,375.55 | 924.42 |
| 963,102.03 | 866,958.02 | 92,324.50 | ..... | 3,802.61 | 963,085.13 | 16.90 |
| 184.37 | ..... | 89.57 | ..... | ..... | 89.57 | 94.80 |
| 65,253.68 | 42,039.91 | 15,294.37 | ..... | 7,721.54 | 65,055.82 | (1.23 |
| | | | | | | (*196.63 |
| 68,767.96 | 56,651.71 | 11,815.97 | ..... | 293.98 | 68,761.66 | 6.30 |

EXHIBIT
CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
REVENUE

| Title of Appropriation | Balances From 1946 | Appropriations | | Cash Receipts and Transfers |
|--|-----------------------|-----------------|-------------|--------------------------------------|
| | | Current Year | Additional | |
| Recreation and Aviation: | | | | |
| Golf Course, Athletic Field and Air- port | | 25,000.00 | | 11,237.92 |
| Unclassified: | | | | |
| Emergency Salary Allowance | | | | |
| Pensions | | 90,000.00 | | 420.30 |
| Damages and Claims | | 10,000.00 | | |
| Printing City Reports | 1,245.92 | 1,000.00 | | |
| Patriotic Purposes | | 1,500.00 | | 100.00 |
| Printing and Stationery | | 800.00 | | |
| Incidentals | | 8,000.00 | | |
| Municipal Audit | | 1,500.00 | | |
| Zoning Board of Adjustments | | 1,120.00 | | |
| City Planning Board | | 5,000.00 | | |
| Cash Variation | | | | 213.00 |
| Reserve for Discounts | | 25,000.00 | | |
| Reserve for Abatements | | 20,000.00 | | 2,000.00 |
| Refunds | | 500.00 | | 1.81 |
| Fire Insurance on Public Buildings .. | | 15,000.00 | | 1,259.16 |
| Teachers' Pension Fund | | 35,000.00 | | |
| Police Pension Fund | | 8,000.00 | | |
| Firemen's Pension Fund | | 8,000.00 | | 2.87 |
| Publicity | | 3,000.00 | | 155.43 |
| Kalivas Park Memorial | 1,500.00 | | | |
| Victory Gardens | | 1,500.00 | | |
| Honor Roll | 68.87 | | | |
| Trade School | 1,588.41 | | | |
| Veterans' Housing Improvement Proj- ect | | | | 14,538.00 |
| Sunset Baseball League | | | 400.00 | |
| Contingency Fund | | 100,000.00 | | |
| Public Service Enterprises: | | | | |
| Water Department | 85,634.24 | | | 447,042.18 |
| Public Scales | | 2,000.00 | | |
| Cemeteries | | 41,500.00 | | 24,123.38 |
| Interest and Maturing Debt: | | | | |
| Interest on Temporary Loans | | 3,000.00 | | 2,100.00 |
| Interest on General Loans | | 66,757.50 | | |
| Maturing Debt | | 404,500.00 | | |
| Other Governmental Units: | | | | |
| Hillsborough County Tax | | 459,655.71 | | |
| Per Capita School Tax | | 13,098.00 | | |
| Totals | \$100,338.94 | \$4,394,331.21 | \$81,793.91 | \$713,158.08 |

G

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1947

ACCOUNTS

| Total Amount Available | Cash Expenditures Payrolls | Bills | Transfers | Liabilities Accrued Dec. 31, 1947 | Total Charges | Balances Unexpended *Overexpended **Carried to 1948 |
|------------------------------|-------------------------------|----------------|--------------|--|------------------|---|
| 36,237.92 | 25,421.56 | 9,671.40 | ..... | 1,138.26 | 36,231.22 | 6.70 |
| 90,420.30 | 92,932.59 | ..... | ..... | ..... | 92,932.59 | *2,512.29 |
| 10,000.00 | ..... | 3,166.48 | ..... | 152.75 | 3,319.23 | 6,680.77 |
| 2,245.92 | ..... | ..... | ..... | 1,214.40 | 1,214.40 | 1,031.52 |
| 1,600.00 | ..... | 1,032.15 | ..... | 4.00 | 1,036.15 | 563.85 |
| 800.00 | ..... | 633.00 | ..... | 25.00 | 658.00 | 142.00 |
| 8,000.00 | ..... | 6,115.64 | ..... | 239.00 | 6,354.64 | 1,645.36 |
| 1,500.00 | ..... | ..... | ..... | 1,800.00 | 1,800.00 | *300.00 |
| 1,120.00 | 849.00 | 270.85 | ..... | ..... | 1,119.85 | .15 |
| 5,000.00 | 238.00 | 1,884.39 | ..... | 327.45 | 2,449.84 | 2,550.16 |
| 213.00 | ..... | 100.06 | ..... | ..... | 100.06 | 112.94 |
| 25,000.00 | ..... | ..... | 22,839.90 | ..... | 22,839.90 | 2,160.10 |
| 22,000.00 | ..... | ..... | 20,257.65 | ..... | 20,257.65 | 1,742.35 |
| 501.81 | ..... | 389.55 | ..... | 5.40 | 394.95 | 106.86 |
| 16,259.16 | ..... | 16,623.25 | ..... | ..... | 16,623.25 | *364.09 |
| 35,000.00 | ..... | 31,976.48 | ..... | ..... | 31,976.48 | 3,023.52 |
| 8,000.00 | ..... | 4,972.34 | ..... | ..... | 4,972.34 | 3,027.66 |
| 8,002.87 | ..... | 7,584.01 | ..... | ..... | 7,584.01 | 418.86 |
| 3,155.43 | ..... | 2,944.90 | ..... | ..... | 2,944.90 | 210.53 |
| 1,500.00 | ..... | ..... | ..... | ..... | ..... | **1,500.00 |
| 1,500.00 | 1,375.96 | 123.90 | ..... | ..... | 1,499.86 | .14 |
| 68.87 | ..... | 2.44 | ..... | ..... | 2.44 | 66.43 |
| 1,588.41 | ..... | 1,137.60 | ..... | ..... | 1,137.60 | 450.81 |
| 14,538.00 | ..... | 14,538.00 | ..... | ..... | 14,538.00 | ..... |
| 400.00 | ..... | 400.00 | ..... | ..... | 400.00 | ..... |
| 100,000.00 | ..... | ..... | 83,697.63 | ..... | 83,697.63 | 16,302.37 |
| 532,676.42 | 204,846.25 | 298,139.17 | 457.16 | 11,096.35 | 514,538.93 | **18,137.49 |
| 2,000.00 | 1,799.98 | 228.65 | ..... | 4.25 | 2,032.88 | *32.88 |
| 65,623.38 | 56,606.43 | 8,846.64 | ..... | 401.00 | 65,854.07 | *230.69 |
| 5,100.00 | ..... | 3,923.23 | ..... | ..... | 3,923.23 | 1,176.77 |
| 66,757.50 | ..... | 66,757.50 | ..... | ..... | 66,757.50 | ..... |
| 404,500.00 | ..... | 404,500.00 | ..... | ..... | 404,500.00 | ..... |
| 459,655.71 | ..... | 459,655.71 | ..... | ..... | 459,655.71 | ..... |
| 13,098.00 | ..... | 13,098.00 | ..... | ..... | 13,098.00 | ..... |
| \$5,289,622.14 | \$2,861,028.10 | \$2,026,603.34 | \$135,288.58 | \$151,871.04 | \$5,174,791.06 | \$114,831.08 |
| Balances Unexpended | ..... | ..... | ..... | ..... | \$86,195.51 | ..... |
| Balances Overexpended | ..... | ..... | ..... | ..... | *5,921.74 | ..... |
| Carried to 1948 | ..... | ..... | ..... | ..... | **34,557.31 | ..... |
| | | | | | | \$114,831.08 |

EXHIBIT G—SCHEDULE 1

CITY OF MANCHESTER

STATEMENT OF CHARITIES DEPARTMENT

EXPENDITURES

For the Fiscal Year Ended December 31, 1947

| | | |
|---------------------------------|-------------|--------------|
| Administration Salaries: | | |
| Commissioner | \$3,700.00 | |
| Clerks and Investigators | 5,794.98 | |
| | | \$9,494.98 |
| Expenditures: | | |
| Administration Bills | \$859.43 | |
| Outside Relief: | | |
| Provisions | \$27,542.72 | |
| Milk | 1,074.02 | |
| Fuel | 2,719.76 | |
| Clothing | 503.03 | |
| Board, Care and Personal Aid .. | 30,726.01 | |
| Rents | 7,616.48 | |
| Professional Services | 2,403.50 | |
| Medicine | 1,488.57 | |
| Hospitals | 14,934.71 | |
| Burials | 1,055.00 | |
| Electricity | 300.39 | |
| Gas | 66.19 | |
| Miscellaneous | 969.61 | |
| Other Accruals | 507.87 | |
| | | 91,907.86 |
| | | 92,767.29 |
| Total (Exhibit G) | | \$102,262.27 |

EXHIBIT G—SCHEDULE 2

CITY OF MANCHESTER

STATEMENT OF CEMETERY DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1947

| | | |
|---|----------|-------------|
| Payrolls | | \$56,606.43 |
| Other Expenses (Cash and Accruals) : | | |
| Fuel Oil | \$296.40 | |
| Cement | 284.37 | |
| Gasoline and Oil | 615.26 | |
| Cement Containers | 2,096.35 | |
| Dressing and Fertilizer | 507.30 | |
| Coal | 1,165.50 | |
| Incidentals | 19.63 | |
| Auto and Truck Expenses | 1,001.69 | |
| Hardware and Tools | 799.87 | |
| Office Expenses | 152.76 | |
| Repairs—Buildings, Equipment, etc. | 2,094.23 | |
| Paint and Oil | 87.78 | |
| Weed Killer | 69.12 | |
| Seed and Plants | 57.38 | |
| | | 9,247.64 |
| Total | | \$65,854.07 |

EXHIBIT G—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF POLICE DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1947

| | | |
|--------------------------------------|------------|--------------|
| Salaries : | | |
| Chief | \$4,375.00 | |
| Captain | 6,612.50 | |
| Clerks and Patrolmen | 289,272.73 | |
| Commissioners | 350.00 | |
| | | \$300,610.23 |
| Expenses (Cash and Accrual) : | | |
| Auto Supplies and Expense | \$5,276.50 | |
| Electricity | 688.75 | |
| Autos | 5,740.08 | |
| Feeding Prisoners | 82.50 | |
| Fuel | 1,787.96 | |
| Garage Rent | 360.00 | |
| Gasoline | 6,337.30 | |
| Illuminating Gas | 18.88 | |
| Insurance | 924.51 | |
| Miscellaneous | 12,535.53 | |
| Office Supplies | 3,491.37 | |
| Photography Supplies | 146.81 | |
| Radio Maintenance | 2,785.59 | |
| Signal System | 370.11 | |
| Telephone | 1,383.27 | |
| Teletypewriter Service | 1,093.70 | |
| Towel and Laundry Service | 127.93 | |
| Uniform Allowance | 9,315.00 | |
| Physician and Nurses' Services | 3,449.00 | |
| | | 55,914.79 |
| Total Expenditures (Exhibit G) | | \$356,525.02 |

EXHIBIT G—SCHEDULE 4

CITY OF MANCHESTER

STATEMENT OF FIRE DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1947

Salaries:

| | | |
|---------------------------------|------------|--------------------|
| Chief | \$4,649.41 | |
| Deputies | 10,358.34 | |
| Fire Alarm Superintendent | 2,970.00 | |
| Firemen | 378,669.76 | |
| Commissioners | 333.33 | |
| | | <hr/> \$396,980.84 |

Expenses (Cash and Accrual):

| | | |
|---|------------|-----------------|
| Repairs | \$5,448.30 | |
| Supplies | 3,609.56 | |
| Fire Alarm | 3,922.90 | |
| Heating | 7,310.39 | |
| Gasoline and Kerosene | 1,682.12 | |
| Gas and Electricity | 2,521.98 | |
| Printing and Stationery | 859.13 | |
| Furniture and Bedding | 402.54 | |
| Laundry | 578.14 | |
| Hose | 5,397.48 | |
| First Aid | 329.23 | |
| Transportation | 39.40 | |
| Miscellaneous and Uniform Allowance | 11,795.74 | |
| | | <hr/> 43,896.91 |

| | | |
|-------------|--|--------------------|
| Total | | <hr/> \$440,877.75 |
|-------------|--|--------------------|

EXHIBIT H CITY OF MANCHESTER STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES For the Fiscal Year Ended December 31, 1947 NON-REVENUE ACCOUNTS

| Title of Appropriation | Balances From 1946 | Current Appropriation | Cash Receipts and Other Credits | Total Amount Available | Cash Expenditures Payrolls | Bills | Transfers and Other Debits | Liabilities Accrued Dec. 31, 1947 | Total Charges | Balances Unexpended to 1948 *Overdrawn |
|--|--------------------------|--------------------------|--|------------------------------|-------------------------------|------------|----------------------------------|--|------------------|---|
| Highway Department: | | | | | | | | | | |
| New Highways—City | \$3,554.19 | \$75,000.00 | ..... | \$78,554.19 | \$20,835.91 | \$5,121.47 | \$20,543.49 | ..... | \$46,500.87 | \$32,053.32 |
| New Sewers—City | 20,481.10 | 50,000.00 | \$230.27 | 70,711.37 | 33,800.92 | 1,359.75 | 22,881.08 | \$875.24 | 58,916.99 | 11,794.38 |
| Highway Resurfacing | 707.34 | 100,000.00 | 27.42 | 100,734.76 | 22,892.39 | 42,635.81 | 29,797.88 | 1,255.11 | 96,581.19 | 4,153.57 |
| New Garage | 192,847.28 | 85,000.00 | 160.00 | 278,007.28 | 4,624.13 | 249,000.42 | 724.96 | 3,067.20 | 257,415.81 | 20,591.47 |
| Cemetery Brook Sewer Project | 48,804.68 | ..... | ..... | 48,804.68 | ..... | ..... | ..... | ..... | 48,804.68 | ..... |
| New Sewers—Rockland Avenue | 40,000.00 | ..... | ..... | 40,000.00 | ..... | ..... | ..... | ..... | 40,000.00 | ..... |
| New Sewers—Pickering Street | 108.94 | ..... | ..... | 108.94 | ..... | ..... | ..... | ..... | 108.94 | ..... |
| Highway Resurfacing—Mill Yard | 11,384.41 | ..... | ..... | 11,384.41 | 4,151.95 | ..... | 7,026.85 | ..... | 11,178.80 | 205.61 |
| Highway Resurfacing—Post War | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| State Aid | 77.00 | 28,000.00 | ..... | 28,077.00 | ..... | 17,611.50 | ..... | ..... | 17,611.50 | 10,465.50 |
| Amoskeag and Other Bridges | 95,364.84 | ..... | ..... | 95,364.84 | ..... | 3,706.83 | 73.95 | ..... | 3,780.78 | 91,584.06 |
| Permanent Improvement to Bridges | ..... | 12,000.00 | 83.43 | 12,083.43 | 2,631.33 | 8,856.98 | 595.12 | ..... | 12,083.43 | ..... |
| Victory and Merrimack Parking Area | ..... | 60,000.00 | ..... | 60,000.00 | 11,119.87 | 11,499.92 | 15,683.46 | ..... | 38,303.25 | 21,696.75 |
| Parks and Playgrounds: | | | | | | | | | | |
| Stevens Park—W. P. A. | 2,198.22 | ..... | ..... | 2,198.22 | ..... | ..... | ..... | ..... | ..... | ..... |
| General Improvements | 1,233.06 | 5,500.00 | ..... | 6,733.06 | 3,376.85 | 3,356.18 | ..... | ..... | 6,733.03 | ..... |
| Building Department: | | | | | | | | | | |
| Carpenter Library Roof | 7,111.54 | ..... | ..... | 7,111.54 | ..... | 4,137.51 | ..... | 361.93 | 4,499.44 | 2,612.10 |
| Permanent Improvements to Buildings | ..... | 15,000.00 | ..... | 15,000.00 | ..... | 7,091.35 | ..... | 3,137.69 | 10,229.04 | 4,770.96 |
| School Department: | | | | | | | | | | |
| New School Building Construction, | 72.45 | ..... | ..... | 72.45 | ..... | ..... | ..... | ..... | ..... | 72.45 |
| Improvements—School Yards | 133.96 | ..... | ..... | 133.96 | ..... | 80.23 | ..... | ..... | 80.23 | 53.73 |
| Webster Street School Project | 91,777.54 | ..... | ..... | 91,777.54 | ..... | 91,982.25 | ..... | ..... | 91,982.25 | *204.71 |
| Police and Fire Department: | | | | | | | | | | |
| Underground Cable and Signal Boxes | ..... | 120,000.00 | ..... | 120,000.00 | ..... | 10,575.00 | ..... | 5,287.50 | 15,862.50 | 104,137.50 |

EXHIBIT H

CITY OF MANCHESTER

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

For the Fiscal Year Ended December 31, 1947

NON-REVENUE ACCOUNTS

| Title of Appropriation | Balances From 1946 | Current Appropriation | Cash Receipts and Other Credits | Total Amount Available | Cash Expenditures Payrolls | Bills | Transfers and Other Debits | Liabilities Accrued Dec. 31, 1947 | Total Charges | Balances Unexpended to 1948 *Overdrawn |
|---|--------------------------|--------------------------|--|------------------------------|-------------------------------|--------------|----------------------------------|--|------------------|---|
| Water Works: | | | | | | | | | | |
| New Reservoir Construction | 697.45 | ..... | ..... | 697.45 | ..... | ..... | ..... | ..... | ..... | 697.45 |
| Airport: | | | | | | | | | | |
| Land for Airport Access Highway | 549.43 | ..... | ..... | 549.43 | ..... | ..... | ..... | ..... | ..... | 549.43 |
| Land for Airport Improvements .. | 4,304.86 | ..... | ..... | 4,304.86 | ..... | ..... | ..... | ..... | ..... | 4,304.86 |
| Recreation and Aviation: | | | | | | | | | | |
| Stel Bleachers ..... | ..... | 40,000.00 | ..... | 40,000.00 | ..... | 38,236.52 | 670.83 | ..... | 38,907.35 | 1,092.65 |
| Equipment: | | | | | | | | | | |
| Fire Department: | | | | | | | | | | |
| Aerial Ladder Apparatus | 25,000.00 | ..... | ..... | 25,000.00 | ..... | ..... | ..... | ..... | ..... | 25,000.00 |
| Pumping Engine | 31.30 | ..... | ..... | 31.30 | ..... | ..... | ..... | ..... | ..... | 31.30 |
| Highway Department — New Equipment | 11,846.14 | 100,000.00 | 310.00 | 112,156.14 | ..... | 78,973.05 | ..... | 17,681.74 | 96,654.79 | 15,501.35 |
| Assessor's Office—Fireproof Safe and Typewriters | 1,267.18 | ..... | ..... | 1,267.18 | ..... | ..... | ..... | ..... | ..... | 1,267.18 |
| City Clerk—Vault and Office Equipment | 112.25 | ..... | ..... | 112.25 | ..... | ..... | ..... | ..... | ..... | 112.25 |
| Recreation and Aviation School Department—Purchase of Equipment | 299.36 | ..... | ..... | 299.36 | ..... | ..... | ..... | ..... | ..... | 299.36 |
| Parks and Playgrounds—Purchase of Equipment | 6,612.00 | 2,000.00 | ..... | 8,612.00 | ..... | 8,277.67 | ..... | ..... | 8,277.67 | 334.33 |
| Cemetery: | | | | | | | | | | |
| New Equipment | 6,000.00 | 2,000.00 | ..... | 8,000.00 | ..... | 7,972.52 | ..... | 14.74 | 7,987.26 | 12.74 |
| Permanent Improvements ..... | ..... | 2,500.00 | ..... | 2,500.00 | 2,500.00 | ..... | ..... | ..... | 2,500.00 | ..... |
| Police Department—New Radio Equipment ..... | ..... | 8,000.00 | ..... | 8,000.00 | ..... | 8,000.00 | ..... | ..... | 8,000.00 | ..... |
| Totals | \$572,576.52 | \$705,000.00 | \$811.12 | \$1,278,387.64 | \$105,933.35 | \$598,474.96 | \$97,996.72 | \$31,681.15 | \$834,086.18 | \$444,301.46 |

EXHIBIT I
CITY OF MANCHESTER
STATEMENT OF APPROPRIATIONS—
HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

| | Departmental Appropriation Distribution | Cash Credits | Transfers From Bond Issue | Inter- Departmental Transfers | Total Credits | Payrolls | Expenditures Bills | Inter- Departmental Transfers | Total Charges | Appropriation Unexpended | Departmental Balances Over- expended |
|---|---|-----------------|---------------------------------|-------------------------------------|------------------|--------------|-----------------------|-------------------------------------|------------------|-----------------------------|---|
| Administration | \$5,000.00 | | | \$13,959.44 | \$18,959.44 | \$15,710.06 | \$2,137.79 | \$637.44 | \$18,485.29 | \$474.15 | ..... |
| Highway Maintenance | 110,000.00 | \$17,757.29 | \$7,965.60 | 5,770.74 | 141,493.63 | 63,308.13 | 17,452.81 | 47,839.03 | 128,599.97 | 12,893.66 | ..... |
| Sewer Maintenance | 30,000.00 | 48.74 | | | 30,048.74 | 16,234.73 | 40.00 | 3,818.61 | 20,093.34 | 9,955.40 | ..... |
| Refuse Disposal | 280,000.00 | | | | 280,000.00 | 205,193.70 | 19,052.28 | 51,855.64 | 276,101.62 | 3,898.38 | ..... |
| Street Cleaning | 125,000.00 | | | | 125,000.00 | 69,413.54 | 10,673.15 | 18,149.66 | 98,236.35 | 26,763.65 | ..... |
| Engineering Department .. | 20,000.00 | | | | 20,000.00 | 16,660.16 | 492.17 | 843.38 | 17,995.71 | 2,004.29 | ..... |
| Vacations and Holidays .. | 45,000.00 | | | | 45,000.00 | 44,846.98 | | 1,671.07 | 46,518.05 | \$1,518.05 | ..... |
| Sick Leave | 25,000.00 | | | | 25,000.00 | 21,660.80 | | 842.93 | 22,503.73 | 2,496.27 | ..... |
| Gravel Bank | | 158.00 | 32,108.23 | 20,311.60 | 52,577.83 | 18,224.06 | 3,056.93 | 17,132.56 | 38,413.55 | 14,164.28 | ..... |
| Transportation Equipment and Supplies | | 2,643.13 | 41,568.60 | 126,697.44 | 170,909.17 | 82,782.32 | 155,610.91 | 1,713.46 | 240,106.69 | ..... | 69,197.52 |
| Totals | \$640,000.00 | \$20,607.16 | \$81,642.43 | \$166,739.22 | \$908,988.81 | \$554,034.48 | \$208,516.04 | \$144,503.78 | \$907,054.30 | \$72,650.08 | \$70,715.57 |
| Departmental Appropriation Balance Unexpended December 31, 1947 | | | | | | | | | | 70,715.57 | \$1,934.51 |

SEWERS—REVENUE ACCOUNTS

| | Unexpended Balances Carried from Jan. 1, 1947 | | | | | | | | | | |
|-------------------------------|--|--------|--|--|-------------|------------|------------|------------|-------------|------------|-------|
| New Sewers: | | | | | | | | | | | |
| Titus Avenue | \$367.84 | | | | \$367.84 | \$224.43 | | | \$143.41 | \$367.84 | ..... |
| West Rosemont Avenue | 4,634.50 | | | | 4,634.50 | 3,343.32 | \$104.63 | 1,186.55 | 4,634.50 |  | ..... |
| Huse Project | \$22,500.00 | \$9.90 | | | 22,509.90 | 6,412.69 | 1,132.00 | 5,222.02 | 12,786.71 | \$9,723.19 | ..... |
| Totals | \$5,002.34 | \$9.90 | | | \$27,512.24 | \$9,980.44 | \$1,256.63 | \$6,551.98 | \$17,789.05 | \$9,723.19 | ..... |

EXHIBIT I—SCHEDULE 1
CITY OF MANCHESTER
COMPARATIVE STATEMENT
AUDITOR'S LEDGER WITH HIGHWAY DEPARTMENT
LEDGER

As At December 31, 1947

REVENUE ACCOUNTS

| | Auditor's Ledger | Depart- mental Ledger | Difference Over or *Short |
|---|---------------------|-----------------------------|---------------------------------|
| Credits: | | | |
| Appropriation | \$640,000.00 | \$640,000.00 | |
| Cash and Other Credits (Net) .. | 21,243.37 | 20,607.16 | (1) \$636.21 |
| Transfers Bond Issue | 103,877.87 | 81,642.43 | 22,235.44 |
| Interdepartmental Transfers .. | ..... | 166,739.22 | 166,739.22* |
| | <u>\$765,121.24</u> | <u>\$908,988.81</u> | <u>\$143,867.57*</u> |
| Debits: | | | |
| Cash and Accrual | | | |
| Payrolls | \$554,034.48 | \$554,034.48 | |
| Bills—Cash | \$162,996.95 | | |
| Bills—Accrual .. | 45,519.09 | | |
| | <u>208,516.04</u> | <u>208,516.04</u> | |
| Interdepartmental Transfers .. | ..... | 144,503.78 | \$144,503.78 |
| | <u>\$762,550.52</u> | <u>\$907,054.30</u> | <u>\$144,503.78</u> |
| Unexpended Balance December 31, 1947 | <u>\$2,570.72</u> | <u>\$1,934.51</u> | <u>\$636.21</u> |

NOTE: Differences Explained:

| | |
|---|-----------------|
| (1) Auditor credited Highway Department with: | |
| Accounts Receivable charged in 1947 .. | \$19,385.94 |
| Department credited itself with Cash | |
| Collections on Accounts Receivable.. | 18,744.73 |
| | <u>\$641.21</u> |
| Garbage Fees credited by Department but not by Auditor | 5.00 |
| Difference | <u>\$636.21</u> |

EXHIBIT J
CITY OF MANCHESTER
STATEMENT OF APPROPRIATIONS
—HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1947
NON-REVENUE ACCOUNTS

| | Balances From 1946 | Current Appropriation | Cash Receipts | Total Credits | Payrolls | Expenditures Bills | Transfers | Total Charges | Balances to 1948 |
|--|-----------------------|--------------------------|------------------|------------------|-------------|-----------------------|-------------|------------------|---------------------|
| New Sewers—Miscellaneous | \$20,481.10 | \$50,000.00 | \$230.27 | \$70,711.37 | \$33,800.92 | \$2,234.99 | \$22,881.08 | \$58,916.99 | \$11,794.38 |
| New Sewers—Pickering Street | 108.94 | ..... | ..... | 108.94 | ..... | ..... | ..... | ..... | 108.94 |
| New Sewers—Rockland Avenue | 40,000.00 | ..... | ..... | 40,000.00 | ..... | ..... | ..... | ..... | 40,000.00 |
| New Equipment | 11,846.14 | 100,000.00 | 310.00 | 112,156.14 | ..... | 96,654.79 | ..... | 96,654.79 | 15,501.35 |
| Cemetery Brook Sewer Project | 48,804.68 | ..... | ..... | 48,804.68 | ..... | ..... | ..... | ..... | 48,804.68 |
| Highway Resurfacing—Regular | 707.34 | 100,000.00 | 27.42 | 100,734.76 | 22,892.39 | 43,890.92 | 29,797.88 | 96,581.19 | 4,133.57 |
| Highway Resurfacing—Mill Yard | 11,384.41 | ..... | ..... | 11,384.41 | 4,151.95 | ..... | 7,026.85 | 11,178.80 | 205.61 |
| Highway Resurfacing—Post War State Aid | 77.00 | 28,000.00 | ..... | 28,077.00 | ..... | 17,611.50 | ..... | 17,611.50 | 10,465.50 |
| New Highways | 3,554.19 | 75,000.00 | ..... | 78,554.19 | 20,835.91 | 5,121.47 | 20,543.49 | 46,500.87 | 32,053.32 |
| New Garage | 192,847.28 | 85,000.00 | 160.00 | 278,007.28 | 4,624.13 | 252,067.62 | 724.06 | 257,415.81 | 20,591.47 |
| Amoskeag and Other Bridges | 95,364.84 | ..... | ..... | 95,364.84 | ..... | 3,706.83 | 73.95 | 3,780.78 | 91,584.06 |
| Permanent Improvements to Bridges .. | ..... | 12,000.00 | 83.43 | 12,083.43 | 2,631.33 | 8,856.98 | 595.12 | 12,083.43 | ..... |
| Totals | \$425,175.92 | \$450,000.00 | \$811.12 | \$875,987.04 | \$88,936.63 | \$430,145.10 | \$81,642.43 | \$600,724.16 | \$275,262.88 |
| Special Non-Revenue Account: Municipal Parking Area | | \$60,000.00 | | \$60,000.00 | \$11,119.87 | \$11,499.92 | \$15,683.46 | \$38,303.25 | \$21,696.75 |

EXHIBIT J—SCHEDULE 1
CITY OF MANCHESTER
COMPARATIVE STATEMENT
AUDITOR'S LEDGER WITH THE HIGHWAY
DEPARTMENT LEDGER
As at December 31, 1947
NON-REVENUE ACCOUNTS

| | Auditor's Ledger | Depart- mental Ledger |
|-----------------------------------|---------------------|-----------------------------|
| Credits: | | |
| Balances Carried from 1946 | \$425,175.92 | \$425,175.92 |
| Current Appropriation | 450,000.00 | 450,000.00 |
| Cash Receipts and Transfers | 811.12 | 811.12 |
| | <hr/> \$875,987.04 | <hr/> \$875,987.04 |
| Debits: | | |
| Payrolls | \$88,936.63 | \$88,936.63 |
| Bills—Cash \$407,265.81 | | |
| Bills—Accrual 22,879.29 | | |
| | <hr/> 430,145.10 | 430,145.10 |
| Transfers | 81,642.43 | 81,642.43 |
| | <hr/> \$600,724.16 | <hr/> \$600,724.16 |
| Balances Carried to 1948 | <hr/> \$275,262.88 | <hr/> \$275,262.88 |

EXHIBIT K

CITY OF MANCHESTER

STATEMENT OF TAX RATES AND TAX LEVIES

For the Years 1933 to 1947 Inclusive

| Year | Net Taxable Valuation | State (School per Capita) | Tax Rate per \$1,000 Assessed Valuation | | Total | Tax Levy |
|------|-----------------------------|---------------------------------|--|---------|---------|----------------|
| | | | County | City | | |
| 1933 | \$93,277,708.00 | \$2.37 | \$3.03 | \$22.60 | \$28.00 | \$2,610,219.02 |
| 1934 | 95,868,758.00 | 2.52 | 2.40 | 23.58 | 28.50 | 2,732,267.85 |
| 1935 | 92,757,548.00 | 3.13 | 4.12 | 24.75 | 32.00 | 2,968,241.54 |
| 1936 | 85,038,060.00 | 3.58 | 6.65 | 30.77 | 41.00 | 3,486,565.44 |
| 1937 | 85,165,879.00 | 3.38 | 5.84 | 29.28 | 38.50 | 3,278,894.64 |
| 1938 | 85,687,111.00 | 2.23 | 6.13 | 31.39 | 39.75 | 3,406,082.72 |
| 1939 | 86,005,329.00 | .21 | 9.51 | 30.28 | 40.00 | 3,440,213.16 |
| 1940 | 86,445,329.00 | .21 | 9.40 | 29.89 | 39.50 | 3,414,598.58 |
| 1941 | 87,358,605.00 | .19 | 8.38 | 28.93 | 37.50 | 3,275,955.86 |
| 1942 | 88,771,497.00 | .18 | 6.32 | 29.75 | 36.25 | 3,217,988.65 |
| 1943 | 89,657,189.00 | .17 | 4.92 | 28.76 | 33.85 | 3,034,917.51 |
| 1944 | 90,254,107.00 | .16 | 4.63 | 28.46 | 33.25 | 3,000,971.01 |
| 1945 | 90,670,488.00 | .15 | 4.14 | 28.71 | 33.00 | 2,992,130.84 |
| 1946 | 93,929,433.00 | .14 | 4.32 | 31.24 | 35.70 | 3,353,286.23 |
| 1947 | 106,624,315.00 | .12 | 4.31 | 32.57 | 37.00 | 3,945,104.78 |

AS AT DECEMBER 31, 1947

Taxes Due and Payable:

On or before September 1.

Taxes Delinquent after September 1:

Penalty for Delinquency:

Cost after September 1 \$.20

Interest after December 1 8%

Discount:

1% before July 25, 1947.

Lien on Property:

"The real estate of every person or corporation shall be holden for all taxes assessed against the owner thereof; and all real estate to whomsoever assessed shall be holden for all taxes thereon. All such liens shall continue until one year from October first following the assessment."

Chapter 80, Section 17 of Public Laws.

Tax Limitation:

"The City of Manchester shall not become indebted in the amount exceeding five percent on the last preceding valuation for the assessment of taxes on the polls and taxable property thereon."

Article XXV of Public Statutes Relating to Cities and special acts with reference to City of Manchester.

Present Debt Limitation: \$5,331,215.75

Present Debt: \$3,624,500.00

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